NEBRASKA RACING & GAMING COMMISSION MEETING AGENDA

Location:	Meeting Via Webex
Date:	January 19, 2024
Time:	1:30 pm

Join from the meeting link

https://sonvideo.webex.com/sonvideo/j.php?MTID=m694d28cc2fff09b855357d0e3188f32b

Join by meeting number

Meeting number (access code): 2496 491 6640 Meeting password: DGt2P3mNWJ5

Tap to join from a mobile device (attendees only) +1-408-418-9388,,24964916640## United States Toll

Join by phone

+1-408-418-9388 United States Toll Global call-in numbers

Join from a video system or application

Dial 24964916640@sonvideo.webex.com

You can also dial 173.243.2.68 and enter your meeting number.

1. Open Meetings Act Notification

Public bodies shall make available at the meeting...at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

- 2. Election of Racing Commission Officers for 2024
- 3. Approval of Staff for 2024
- 4. Approval of Meeting Minutes and Financial Reports
 - a. November 17, 2023, Meeting Minutes
 - b. November, December 2023 Financial Reports Rita Pracht
- 5. Approval of Simulcast Applications Received

- a. Fonner
- b. Horsemen's
- c. Legacy Downs
- d. Columbus
- 6. Market Study Discussion with Tom Zitt, The Innovation Group
 - a. WarHorse Gaming Letter Regarding Market Study
 - b. Nebraska HBPA Response to Market Study
 - c. Questions for Mr. Zitt
 - d. What are the next steps for the Commission?
- 7. Harrah's Nebraska & Columbus Exposition and Racing
 - a. New Columbus Facility Construction Update Racing Facilities
 - b. Approval of Transfer of Columbus Exposition and Racing License and Simulcast License from Ag Park to 5944 Howard Blvd., effective on Opening Day
 - i. Approval of 2024 Live Race Date Application
 - ii. Approval of Simulcast Application
 - c. New Columbus Facility Construction Update Gaming Facilities
 - d. Approval of Transfer of Harrah's Nebraska, LLC License from Ag Park to 5944 Howard Blvd., effective on Opening Day
 - i. Approval of Nebraska Racing and Gaming Commission Racetrack Authorized Gaming Operators Transfer Application
- 8. WarHorse Construction Update
 - a. Omaha
 - b. Lincoln
- 9. Sports Wagering Catalog a. Champion League Soccer
- 10. Hastings Exposition and Racing (HER) Approve conditions placed by the Commission on November 17, 2023, have been received and approved. This is only approval to move the license, not to build.
- 11. Grand Island Casino Resort request to modify hours of operation. Approved by staff - Needs to be ratified.
- 12. Directives:
 - 01-24 Health Papers
 - 02-24 Jockey Mount Fees
 - 03-24 Steroids
 - 04-24 Cancel Delay
 - 05-24 Test Barn Staff Using Needles
 - 06-24 Wearing Licenses
 - 07-24 Veterinarian License
 - 08-24 Rule 23.001.13

- 09-24 Revocation 10-24 Saddling Horses in the Paddock 11-24 Approved Safety Vests 12-24 Approved Safety Helmets 13-24 Riding Crop 14-24 Jockey Insurance 15-24 NSAID'S 16-24 Thresholds CTMS
- 17-24 Environmental Contaminants
- 18-24 Simulcast Agreements
- 19-24 Five-Year-Old Maidens
- 20-24 Tattoos 21-21 Equine Injury Database
- 21-24 Equine Injury Database
- 22-24 Riding Crop Model Rule
- 23-24 NQHRA Embryo Transfer Guidelines
- 13. NRGC IT Projects and Proposals
 - a. Diligent Board
 - b. Crime Soft
 - c. Licensing Database
 - d. Website
- 14. Paul Bauer Proposal for Casino in Fremont
- 15. Fonner Park Approval of 2024 Fonner Park Officials to NRGC and HBPA
- 16. Meetings with Associations
 - a. Nebraska Thoroughbred Breeders Association
 - b. Nebraska Horsemen's Benevolent and Protective Association
 - c. Nebraska Quarter Horse Racing Association
 - d. Nebraska Quarter Horse Breeders Association
 - e. Thoroughbred Racing Associations of Nebraska
- 17. Public Comments
- 18. Director's Update
 - a. Executive Director, Tom
 - b. Business Manager, Diane
 - c. IT Manager, Aaron
 - d. Director of Enforcement, Steve
 - e. Director of Compliance, Casey
- 19. Executive Session
- 20. Adjournment

Public bodies shall make available at the meeting...at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

From:Kathy Boone on behalf of JSP LegalsTo:Osterloo, DianeSubject:RE: PublicationDate:Thursday, January 4, 2024 1:44:43 PMAttachments:image001.png

This notice has been scheduled to publish Jan 8 Thank you

Kathy Boone

Direct: 219-853-2567 Please note adjusted holiday deadlines below

Lincoln Journal Star Legals #: 402.473.7448 Email: <u>legals@journalstar.com</u>

Fremont Tribune Legals #: 219-853-2567 Email: legals@fremonttribune.com

Beatrice Daily Sun Legals #: 402-223-5233 x 4 Email: <u>Beatrice.legals@beatricedailysun.com</u>

Display Notices: Please submit as early as possible, at least 1-2 days before deadline. We have a 24 hour turnaround time to get them back from the studio and these need to be approved by the deadline.

<u>Please Note: Any 7-day period containing a legal holiday, where offices are closed, is subject to advanced deadlines.</u>

<u>The Fremont, Beatrice & Lincoln papers will not be produced on Christmas Day and New Years Day</u>

<u>Affidavits</u>: Please allow 7 to 10 business days to receive your Affidavit/Proof of Publication back in the mail after the last publication date.

*As of Feb. 1st 2023: All credit card payments may be subject to a 3% surcharge. We currently accept Visa, MasterCard, & Discover.

Below are the deadlines:

Fremont, Grand Island & Beatrice:

PUB DATEDEADLINETuesdayThursday, 4pmWednesdayFriday, 4pmThursdayMonday, 4pmFridayTuesday, 4pmSaturdayWed, 4pm

The legal desk will be closed and No paper will be published on Jan 15

Publish Dates Jan 16 & 17 will deadline on Jan 17, 2024

Lincoln Journal Star:

Publication Date	Submission Deadline						
Monday	Thursday 12pm						
Tuesday	Friday 12pm						
Wednesday	Friday 12pm						
Thursday	Monday 12pm						
Friday	Tuesday 12pm						
Saturday	Wednesday 12pm						
Sunday	Wednesday 12pm						
The legal desk will be closed and no paper published on Jan 15							
Publish dates Jan 16 & 17 will deadline at noon on Jan 17							

* Anything received after deadline will be scheduled for the next publication date.

Display Notices: Please submit as early as possible, at least 1-2 days before deadline. We have a 24 hour turnaround time to get them back from the studio and these need to be approved by the deadline.

Please Note: Any 7-day period containing a legal holiday, where offices are closed, is subject to advanced deadlines.



From: Osterloo, Diane [mailto:Diane.Osterloo@nebraska.gov]
Sent: Wednesday, January 3, 2024 4:00 PM
To: JSP Legals <legals@journalstar.com>
Cc: Sage,Tom <Tom.Sage@nebraska.gov>
Subject: Publication

This Message Is From an External Sender

This message came from outside your organization.

Please let me know what date this will be published. Thank you.

Diane Osterloo Business Manager III NE Racing & Gaming Commission 3401 Village Drive, Suite 100, Lincoln NE 68516 Web: https://racingcommission.nebraska.gov Email: diane.osterloo@nebraska.gov

Nebraska Racing & Gaming Commission

Last Name	First Name	Title	Location
Anderson	Steve	Director of Enforcement	Lincoln
Behn	Drew # 365	Lead Investigator	Lincoln
Courtright	Aaron	IT Manager	Lincoln
Eppens	Steve # 364	Investigator	Lincoln
Forrest	Ryan	Attorney III	Lincoln
Frazier	Ron	Compliance Representative I	Grand Island
Goode	Jon	Investigator	Columbus
Grace	Joshua	Office Specialist	Grand Island
Greenwallt	Scott # 366	Investigator	Grand Island
Holloway	Kirby # 367	Investigator	Columbus
London	Lisa	Office Specialist	Lincoln
Lubrano	Joshua	Compliance Representative II	Lincoln
Lueth	Clinton	IT Specialist	Lincoln
Osterloo	Diane	Business Mgr III	Lincoln
Corum	Chasmin	Gaming Compliance Rep I	Lincoln
Pracht	Rita	Account/Finance Mgr	Lincoln
Ricketts	Casey	Director of Compliance	Lincoln
Rydman	Shannene	Office Specialist	Grand Island
Sage	Tom	Agency Director	Lincoln
Salinas-Castillo	Saul # 368	Investigator	Grand Island
Skalberg	Kallie	Gaming Compliance Rep I	Columbus
Smith	Zachary	Investigator	Lincoln
Vogt	Kris	Compliance Supervisor	Lincoln
Yellow-Eagle	Holly	Compliance Specialist	Lincoln
Stinson	Sierra	Office Specialist	Lincoln
Morrell	Michael	Gaming Compliance Rep I	Lincoln

NEBRASKA RACING & GAMING COMMISSION MINUTES OF MEETING

DATE: November 17, 2023 TIME: 1:30 PM LOCATION: NE Racing & Gaming Commission 3401 Village Drive, Ste 100 Lincoln NE 68516

ABSENT:

PRESENT COMMISSIONERS: Dennis P. Lee Chairman

Janell Beveridge Commissioner Shane Greckel Vice Chairperson Jeffrey Galyen Commissioner Shelby Bakenhus Commissioner Tony Fulton Commissioner Chris Stinson Commissioner

Chm. Lee convened the meeting at 1:35 pm in compliance with the provision of Neb. Rev. Stat. 84-1411. Notice of the meeting was published in the Lincoln Journal Star. In addition, copies of such notice have been sent to those on the Racing and Gaming Commission agenda mailing list. Notification was given to the public of the open meetings law and notification to its location for public view.

APPROVAL OF MEETING MINUTES AND FINANCIAL REPORTS

It was moved by Galyen, seconded by Bakenhus to approve the minutes from October 17, 2023. Voting aye: Lee, Galyen, Greckel, Bakenhus, Fulton, Stinson. Abstain: Beveridge. Motion carried. Mr. Fulton requested that the budget status report be added to the financials and send to each Commissioner prior to each meeting. It was moved by Fulton, seconded by Galyen to approve the October 2023 financial reports. Voting aye: Lee, Beveridge, Galyen, Greckel, Bakenhus, Fulton, Stinson. Motion carried.

SIMULCAST APPLICATIONS RECEIVED

Beveridge moved, seconded by Greckel to approve all applications submitted. Voting aye: Lee, Beveridge, Galyen, Greckel, Bakenhus, Fulton, Stinson. Motion carried.

REAL RESPONSE – LAUNCH OF INTEGRITY/TIP HOTLINE

Brianna Vargas and Blake Davison appeared and gave an introduction and demonstration of the program. A 15-minute question and answer session for media and the public was held after the presentation.

HARRAH'S NEBRASKA AND COLUMBUS EXPOSITION & RACING – UPDATE ON NEW FACILITY

Present were Tom Jackson, CER, Mary Vaggalis, Bruning Law Group, and Don Ostert, Harrah's Nebraska. An update of the new facility was given, and tentative dates for delivery of gaming equipment, closing of the temporary casino, and opening of the new casino were discussed.

HARRAH'S NEBRASKA AND COLUMBUS EXPOSITION & RACING

Present were Tom Jackson, CER, Mary Vaggalis, Bruning Law Group, and Don Ostert, Harrah's Nebraska. Continued from the October 20, 2023, meeting. Galyen moved, seconded by Fulton to approve 6a - construction of an arena with 104 additional stalls, 6c – construction for jockey quarters, and 6f – the use of kiosks with the capability to process sports wagering and parimutuel wagers. Voting Aye: Lee, Beveridge, Galyen, Greckel, Bakenhus, Fulton. Abstain: Stinson. Motion carried.

Greckel moved, seconded by Beveridge to approve 6b – the modular building for administrative services, 6d – the planned layout of the Plaza, and 6e – the use of portable comfort stations for live race meets. Voting Aye: Lee, Beveridge, Greckel, Fulton, Stinson. Nay: Galyen. Abstain: Bakenhus. Motion carried.

HASTINGS EXPOSITION & RACING

Galyen moved, seconded by Lee to approve the transfer of Hastings Exposition & Racing license from Adams County to Keith County subject to the Commission's review and approval of the racetrack plans and the market study and anything else the Commission deems relevant. Voting aye: Lee, Beveridge, Galyen, Greckel, Bakenhus, Fulton, Stinson. Motion carried.

HARRAH'S NEBRASKA AND COLUMBUS EXPOSITION & RACING

Greckel moved, seconded by Galyen to approve the gaming floor, designated sports wagering area, and placement of sports wagering kiosks and terminals at their facility located at Ag Park. Voting aye: Lee, Beveridge, Galyen, Greckel, Bakenhus, Fulton, Stinson. Motion carried.

WARHORSE CONSTRUCTION UPDATE

Lynn McNally appeared before the Commission and gave a construction update for both Lincoln and Omaha facilities.

SPORTS WAGERING CATALOG

Nothing to report.

MEETINGS WITH ASSOCIATIONS

Nebraska Thoroughbred Breeders' Association None. Nebraska Horsemen's Benevolent and Protective Association – Lynn McNally updated the Commission, Nebraska Quarter Horse Racing Association and Nebraska Quarter Horse Breeders Association – Ed Ziemba updated the Commission. Thoroughbred Racing Associations of Nebraska will begin again and will have a name change.

PUBLIC COMMENTS

There were no public comments.

DIRECTOR'S UPDATE

Director, Casey Ricketts, and Diane Osterloo gave updates on the Compliance and Licensing Divisions. Mr. Sage mentioned We will have a public meeting for the rules at our Commission meeting scheduled for January 19, 2024.

EXECUTIVE SESSION

The Commission took a recess at 4:05 pm and went into executive session at 4:10 pm. In executive session personnel issues were discussed and no action was taken. The Commission came back on the record at 5:17 pm and the meeting was adjourned.

R5509168	М		STATE OF NEBRASKA	12/04/23	12:08:30
NIS9002			MTD General Ledger Detail	Page -	1
Agency	036	RACING & GAMING COMMISSION	General Ledger -65 Central Finance		
Division	000	AGENCY DEFINED DIVISION	As of 11/30/23		
Grant					

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
61270	000	000	36500000.485100.		531497	11/06/23	RC	RB	PLATTE CO - RULING ANDRADE	7303032		200.00-
Total for Obje	ect		485100 FINES FORFEITS & PENAL	TI								200.00-
												200.00

Total for Business Unit 36500000 COMMON SCHOOL FUND

200.00-

R5509168M	STATE OF NEBRASKA	12/04/23 12:08:30
NIS9002	MTD General Ledger Detail	Page - 2
Agency 036 RACING & GAMING COMMISSION	General Ledger -65 Central Finance	
Division 000 AGENCY DEFINED DIVISION	As of 11/30/23	
Grant		

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23651	081		36520000.485100.		531694	11/07/23	RC	RB	GRAND ISLAND - SCHLONDORF	7304521		1,510.54-
Total for Obje	ect		485100 FINES FORFEITS & PENAL	ті								1,510.54-

Total for Business Unit 36520000 SELF EXCLUSION WINNINGS

1,510.54-

STATE OF NEBRASKA R5509168M 12/04/23 12:08:30 NIS9002 MTD General Ledger Detail Page -General Ledger -65 Central Finance Agency 036 RACING & GAMING COMMISSION As of 11/30/23 000 AGENCY DEFINED DIVISION Division Grant

3

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23620	074	000	36800000.454300.		533131	11/16/23	RC	RB	COLUMBUS STF OCTOBER 2023	7313970		601.26-
23620	074	000	36800000.454300.		533132	11/16/23	RC	RB	FONNOR STF OCTOBER 2023	7313970		686.80-
23620	074	000	36800000.454300.		533133	11/16/23	RC	RB	LINCOLN STF OCTOBER 2023	7313970		1,495.44-
23620	074	000	36800000.454300.		533134	11/16/23	RC	RB	OMAHA STF OCTOBER 2023	7313970		1,847.77-
Total for Obje	ct		454300 PARI-MUTUEL WAGERING	TAX								4,631.27-
23620	074	000	36800000.481100.		22396227	11/17/23	JE	G	OIP Oct 23 2.78034%	7315173		28.71-
Total for Obje	ct		481100 INVESTMENT INCOME									28.71-
23620	074	000	36800000.599100.		53475664	11/17/23	PV	V	COLUMBUS EXPOSITION & RACING I	7314936		3,918.77
23620	074	000	36800000.599100.		53475667	11/17/23	PV	V	SOUTH SIOUX CITY RACING & EVEN	7314936		712.50
Total for Obje	ct		599100 OTHER GOVERNMENT AID)								4,631.27
Total for Busin	ness Unit	36800	000 EXOTIC WAGERING TRAC	K DIST								28.71-

R5509168M NIS9002

Grant

036 **RACING & GAMING COMMISSION** Agency 000 AGENCY DEFINED DIVISION Division

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Month

to Date

141.52-

141.52-

218.50

218.50-

16.71

28.34-

16.71-

28.34-

Sub-Account Number Sub-Doc Tran Tran Batch Payee/Explanation Batch Number Posted Fund Program Program ledger Number Date Code Туре Туре 081 23650 000 36810002.484500. 22313175 11/03/23 JE G PCard Rebate for 3rd Qtr 2023 7301707 484500 REIMB NON-GOVT SOURCES Total for Object 23650 081 000 36810002.511100. 3177198 11/15/23 Т2 7 PAYROLL LABOR DISTRIBUTION 7306979 23650 081 000 36810002.511100. 22448638 11/28/23 JE G CHG BU B#7306979 GL 11/15/23 7322876 511100 PERMANENT SALARIES-WAGES Total for Object 23650 081 000 36810002.515200. 3177199 11/15/23 Т3 7 ACTUAL BURDEN JOURNAL ENTRIES 7306979 23650 081 000 22448639 11/28/23 JE G 7322876 36810002.515200. CHG BU B#7278908 GL 10/18/23 23650 JE G 7322876 081 000 36810002.515200. 22448640 11/28/23 CHG BU B#7306979 GL 11/15/23 515200 FICA EXPENSE Total for Object

23650 081 000 36810002.539500. 53415924 11/02/23 PC V Purchase Card Offset 7299416 225.24 23650 081 000 22306086 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 225.24-36810002.539500. Total for Object 539500 PURCHASING CARD SUSPENSE 36810002

Total for Business Unit

GAMING LB561A

169.86-

NIS9002 Agency

036 **RACING & GAMING COMMISSION** AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance

Payee/Explanation

Posted

Code

Month

to Date

Batch Number

000 As of 11/30/23 Division Grant Fund Program Sub-Account Number Sub-Doc Tran Tran Batch Program ledger Number Date Туре Туре 23650 081 010 36811000.474100. 531496 11/06/23 RC RB

23650	081	010	36811000.474100.	531496 11/06/23	RC	RB	WARHORSE - OMAHA ANNUAL PAY	7303106	1,000,000.00-
23650	081	010	36811000.474100.	531494 11/06/23	RC	RB	WARHORSE LICENSE FEES	7303244	10,175.00-
23650	081	010	36811000.474100.	531494 11/06/23	RC	RB	WARHORSE LICENSE FEES	7303244	11,075.00-
23650	081	010	36811000.474100.	531494 11/06/23	RC	RB	WARHORSE LICENSE FEES	7303244	1,450.00-
23650	081	010	36811000.474100.	531495 11/06/23	RC	RB	EVERI LICENSE FEES	7303244	100.00-
23650	081	010	36811000.474100.	531782 11/07/23	RC	RB	LICENSE FEES	7304561	750.00-
23650	081	010	36811000.474100.	531974 11/09/23	RC	RB	LICENSE FEES	7307926	275.00-
23650	081	010	36811000.474100.	531974 11/09/23	RC	RB	LICENSE FEES	7307926	50.00-
23650	081	010	36811000.474100.	533135 11/16/23	RC	RB	LICENSE FEES	7314016	390.00-
23650	081	010	36811000.474100.	534924 11/29/23	RC	RB	LICENSE FEES	7324119	1,825.00-
23650	081	010	36811000.474100.	534924 11/29/23	RC	RB	LICENSE FEES	7324119	50.00-
Total for Obje	ct		474100 GENERAL BUSINESS FEES						1,026,140.00-
23650	081	010	36811000.481100.	22396227 11/17/23	JE	G	OIP Oct 23 2.78034%	7315173	12,797.60-
Total for Obje	ct		481100 INVESTMENT INCOME						12,797.60-
23650	081	010	36811000.511100.	3177012 11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729	11,697.10
23650	081	010	36811000.511100.	3177198 11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979	12,339.11
23650	081	010	36811000.511100.	3177544 11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800	11,651.99
Total for Obje	ct		511100 PERMANENT SALARIES-WAGES						35,688.20
23650	081	010	36811000.511600.	3177387 11/30/23	T2	7	PAYROLL LABOR DISTRIBUTION	7314322	7,230.86
Total for Obje	ct		511600 PER DIEM PAYMENTS						7,230.86
23650	081	010	36811000.512100.	3177012 11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729	90.23
23650	081	010	36811000.512100.	3177198 11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979	108.28
23650	081	010	36811000.512100.	3177544 11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800	72.18
Total for Obje	ct		512100 VACATION LEAVE EXPENSE						270.69
23650	081	010	36811000.512200.	3177198 11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979	649.66
23650	081	010	36811000.512200.	3177544 11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800	63.16
Total for Obje	ct		512200 SICK LEAVE EXPENSE						712.82
23650	081	010	36811000.512300.	3177012 11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729	1,309.71
23650	081	010	36811000.512300.	3177544 11/29/23	Т2	7	PAYROLL LABOR DISTRIBUTION	7318800	1,309.71
Total for Obje	ct		512300 HOLIDAY LEAVE EXPENSE						2,619.42
23650	081	010	36811000.515100.	3177013 11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729	980.69
23650	081	010	36811000.515100.	3177199 11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979	980.69
23030	001	010	56611600.515100.	5177155 11715/25	15	,		, 500575	500.05

 NIS9002

 Agency
 036

 Division
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 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Genera

Grant

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	010	36811000.515100.		3177545	11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800		980.69
Total for Obje	ect		515100 RETIREMENT PLANS EXPE	NSE								2,942.07
23650	081	010	36811000.515200.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		947.27
23650	081	010	36811000.515200.		3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		947.27
23650	081	010	36811000.515200.		3177388	11/30/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7314322		553.14
23650	081	010	36811000.515200.		3177545	11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800		1,001.94
Total for Obje	ect		515200 FICA EXPENSE									3,449.62
23650	081	010	36811000.515500.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		2,002.59
23650	081	010	36811000.515500.		3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		2,002.59
Total for Obje	ect		515500 HEALTH INSURANCE EXPER	NSE								4,005.18
23650	081	010	36811000.521100.		22352766	11/13/23	JE	G	20231001 - 20231031	7309789		1.54
Total for Obje	ect		521100 POSTAGE EXPENSE									1.54
23650	081	010	36811000.521400.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		714.00
Total for Obje	ect		521400 CIO CHARGES									714.00
23650	081	010	36811000.521410.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		435.00
Total for Obje	ect		521410 OCIO - EQUIP LEASING									435.00
23650	081	010	36811000.521441.		53534381	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321719		269.75
Total for Obje	ect		521441 OCIO - COMMUNICATIONS									269.75
23650	081	010	36811000.521500.		22166549	11/13/23	JE	G	COPY SERVICES JUL-SEP 2023	7274446		1,189.99
23650	081	010	36811000.521500.		53534183	11/27/23	PV	V	LINCOLN JOURNAL STAR - PAYMENT	7321550		6.78
Total for Obje	ect		521500 PUBLICATION & PRINT EXP									1,196.77
23650	081	010	36811000.522100.		53480744	11/20/23	PV	V	SAGE, THOMAS J	7316828		102.66
Total for Obje	ect		522100 DUES & SUBSCRIPTION EX	Р								102.66
23650	081	010	36811000.524600.		22290519	11/07/23	JE	G	RENT & LB530 NOV 2023 - OTHER	7295817		19,674.11
Total for Obje	ect		524600 RENT EXPENSE-BUILDINGS	5								19,674.11
23650	081	010	36811000.531100.		22120998	11/01/23	JE	G	OFFICE DEPOT SEP 2023	7266862		85.74
23650	081	010	36811000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		29.96
23650	081	010	36811000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		49.10
23650	081	010	36811000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		18.51

Division Grant

NIS9002 Agency 036

RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Fund	Program	Sub- Program		Sub- ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	010	36811000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		7.59
23650	081	010	36811000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		115.42
23650	081	010	36811000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		83.82
23650	081	010	36811000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		13.97
23650	081	010	36811000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		11.33
Total for Obj	ect		531100 OFFICE SUPPLIES EXPENSE									415.44
23650	081	010	36811000.534900.		53420497	11/03/23	PV	V	CULLIGAN OF LINCOLN - PURCHASI	7302336		112.00
23650	081	010	36811000.534900.		53420497	11/03/23	PV	V	CULLIGAN OF LINCOLN - PURCHASI	7302336		24.00
23650	081	010	36811000.534900.		53420506	11/03/23	PV	V	CULLIGAN OF GRAND ISLAND	7302336		15.00
23650	081	010	36811000.534900.		53534179	11/27/23	PV	V	CULLIGAN OF LINCOLN - PURCHASI	7321550		12.00
Total for Obj	ect		534900 MISCELLANEOUS SUP EXP									163.00
23650	081	010	36811000.539500.		53415924	11/02/23	PC	V	Purchase Card Offset	7299416		2,007.26
23650	081	010	36811000.539500.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		2,007.26-
Total for Obj	ect		539500 PURCHASING CARD SUSPEN	NSE								
23650	081	010	36811000.545001.		53534352	11/27/23	PV	V	NEBRASKA STATE PATROL	7321719		45.25
Total for Obj	ect		545001 FINGERPRINT SERVICES									45.25
23650	081	010	36811000.549200.		2051705	11/13/23	OV	0	MIDWEST ALARM SERVICES - PURCH	7309246		600.00
23650	081	010	36811000.549200.		2051705	11/13/23	OV	0	MIDWEST ALARM SERVICES - PURCH	7309246		300.00
Total for Obj	ect		549200 JANITORIAL/SECURITY SRVS	5								900.00
23650	081	010	36811000.554100.		53436788	11/08/23	PV	V	SPECTRUM	7306805		108.76
Total for Obj	ect		554100 DATA SERVICES									108.76
23650	081	010	36811000.554900.		2049660	11/03/23	OV	О	GAMING LABORATORIES INTERNATIO	7302175		2,499.00
23650	081	010	36811000.554900.		2049660	11/03/23	OV	0	GAMING LABORATORIES INTERNATIO	7302175		2,165.80
23650	081	010	36811000.554900.		2049660	11/03/23	OV	0	GAMING LABORATORIES INTERNATIO	7302175		2,165.80
23650	081	010	36811000.554900.		2049660	11/03/23	OV	0	GAMING LABORATORIES INTERNATIO	7302175		833.00
23650	081	010	36811000.554900.		2049660	11/03/23	OV	0	GAMING LABORATORIES INTERNATIO	7302175		833.00
23650	081	010	36811000.554900.		2049660	11/03/23	OV	0	GAMING LABORATORIES INTERNATIO	7302175		1,166.20
23650	081	010	36811000.554900.		2049660	11/03/23	OV	0	GAMING LABORATORIES INTERNATIO	7302175		999.60
23650	081	010	36811000.554900.		53420625	11/03/23	PV	V	GAMING LABORATORIES INTERNATIO	7302403		4.27
Total for Obj	ect		554900 OTHER CONTRACTUAL SERV	VICES								10,666.67
23650	081	010	36811000.571100.		53420316	11/03/23	PV	V	CORNHUSKER HOTEL	7302186		98.00
23650	081	010	36811000.571100.		53480684	11/20/23	PV	V	SAGE, THOMAS J	7316735		1,549.90

Agency

Division Grant

NIS9002

036 RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance

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Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	010	36811000.571100.		53480744	11/20/23	PV	V	SAGE, THOMAS J	7316828		1,675.08
23650	081	010	36811000.571100.		53534185	11/27/23	PV	V	HAMPTON INN - KEARNEY	7321550		169.00
23650	081	010	36811000.571100.		53534267	11/27/23	PV	V	BEVERIDGE, JANELL L	7321626		62.00-
Total for Obje	ect		571100 LODGING									3,429.98
23650	081	010	36811000.571600.		22306086	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		225.24
Total for Obje	ect		571600 MEALS - TAXABLE									225.24
23650	081	010	36811000.571800.		53420641	11/03/23	PV	V	FORREST, RYAN K	7302412		217.36
23650	081	010	36811000.571800.		53480684	11/20/23	PV	V	SAGE, THOMAS J	7316735		248.33
23650	081	010	36811000.571800.		53480689	11/20/23	PV	V	SAGE, THOMAS J	7316735		80.33
23650	081	010	36811000.571800.		53480696	11/20/23	PV	V	SAGE, THOMAS J	7316735		40.25
23650	081	010	36811000.571800.		53480744	11/20/23	PV	V	SAGE, THOMAS J	7316828		402.52
23650	081	010	36811000.571800.		53534267	11/27/23	PV	V	BEVERIDGE, JANELL L	7321626		55.13
Total for Obje	ect		571800 MEALS - TRAVEL STATUS									1,043.92
23650	081	010	36811000.572100.		53420641	11/03/23	PV	V	FORREST, RYAN K	7302412		84.76
23650	081	010	36811000.572100.		53480684	11/20/23	PV	V	SAGE, THOMAS J	7316735		291.83
23650	081	010	36811000.572100.		53480744	11/20/23	PV	V	SAGE, THOMAS J	7316828		621.00
Total for Obje	ect		572100 COMMERCIAL TRANSPORT	ATIO								997.59
23650	081	010	36811000.574500.		53425225	11/06/23	PV	V	GRECKEL, SHANE J	7303605		242.36
23650	081	010	36811000.574500.		53425231		PV	V	LEE, DENNIS P	7303605		77.30
23650	081	010	36811000.574500.		53425236	11/06/23	PV	V	STINSON, JOHN C	7303605		128.38
23650	081	010	36811000.574500.		53425240	11/06/23	PV	V	GALYEN, JEFFREY P	7303605		174.24
23650	081	010	36811000.574500.		53425251	11/06/23	PV	V	BAKENHUS, SHELBY K	7303605		154.58
23650	081	010	36811000.574500.		53480684	11/20/23	PV	V	SAGE, THOMAS J	7316735		13.10
23650	081	010	36811000.574500.		53480689	11/20/23	PV	V	SAGE, THOMAS J	7316735		182.10
23650	081	010	36811000.574500.		53480696	11/20/23	PV	V	SAGE, THOMAS J	7316735		415.60
23650	081	010	36811000.574500.		53480744	11/20/23	PV	V	SAGE, THOMAS J	7316828		13.10
23650	081	010	36811000.574500.		53534256	11/27/23	PV	V	GALYEN, JEFFREY P	7321626		174.24
23650	081	010	36811000.574500.		53534258	11/27/23	PV	V	LEE, DENNIS P	7321626		77.30
23650	081	010	36811000.574500.		53534267	11/27/23	PV	V	BEVERIDGE, JANELL L	7321626		343.22
23650	081	010	36811000.574500.		53534272	11/27/23	PV	V	GRECKEL, SHANE J	7321626		242.36
23650	081	010	36811000.574500.		53534274	11/27/23	PV	V	STINSON, JOHN C	7321626		128.38
23650	081	010	36811000.574500.		53534276	11/27/23	PV	V	BAKENHUS, SHELBY K	7321626		154.58
Total for Obje	ect		574500 PERSONAL VEHICLE MILEA	GE								2,520.84
23650	081	010	36811000.575100.		53420316	11/03/23	PV	V	CORNHUSKER HOTEL	7302186		22.00

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Division 000	AGENCY DEFINED DIVISION	As of 11/30/23		
Grant				

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	010	36811000.575100.		53480684	11/20/23	PV	V	SAGE, THOMAS J	7316735		78.00
23650	081	010	36811000.575100.		53480744	11/20/23	PV	V	SAGE, THOMAS J	7316828		78.00
Total for Obje	ect		575100 MISC TRAVEL EXPENSE									178.00
Total for Busi	iness Unit	36811	000 GAMING ADMIN									938,930.22-

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STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Division Grant

RACING & GAMING COMMISSION AGENCY DEFINED DIVISION

Fund	Program	Sub- Program	Account Number	Sub- ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	020		5-	3177012			7	PAYROLL LABOR DISTRIBUTION	7293729		15,505.94
23650	081	020	36812000.511100.		3177198		T2	, 7	PAYROLL LABOR DISTRIBUTION	7306979		15,244.23
23650	081	020	36812000.511100.		22352807		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		396.53-
23650	081	020	36812000.511100.		22359746		JE	G	CHG BU B#7306979 GL 11/15/23	7310563		634.44-
23650	081	020	36812000.511100.		3177544		T2	7	PAYROLL LABOR DISTRIBUTION	7318800		15,274.16
Total for Obje	ect		511100 PERMANENT SALARIES-WA	GES								44,993.36
23650	081	020	36812000.511300.		3177012	11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729		79.30
23650	081	020	36812000.511300.		22352807		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		79.30-
Total for Obje		020	511300 OVERTIME PAYMENTS		22002007		02	C				
23650	081	020	36812000.512100.		3177198	11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979		2,030.67
23650	081	020	36812000.512100.		3177544	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800		106.64
Total for Obje	ect		512100 VACATION LEAVE EXPENSE									2,137.31
23650	081	020	36812000.512200.		3177012	11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729		423.73
23650	081	020	36812000.512200.		3177198	11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979		568.14
23650	081	020	36812000.512200.		3177544	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800		677.92
Total for Obje	ect		512200 SICK LEAVE EXPENSE									1,669.79
23650	081	020	36812000.512300.		3177012	11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729		1,752.04
23650	081	020	36812000.512300.		3177544	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800		1,784.30
Total for Obje	ect		512300 HOLIDAY LEAVE EXPENSE									3,536.34
23650	081	020	36812000.515100.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		1,329.96
23650	081	020	36812000.515100.		3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		1,336.11
23650	081	020	36812000.515100.		22352807	11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972		34.06-
23650	081	020	36812000.515100.		22359746	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		47.51-
23650	081	020	36812000.515100.		3177545	11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800		1,336.11
Total for Obje	ect		515100 RETIREMENT PLANS EXPEN	NSE								3,920.61
23650	081	020	36812000.515200.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		1,283.29
23650	081	020	36812000.515200.		3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		1,289.57
23650	081	020	36812000.515200.		22352807	11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972		27.37-
23650	081	020	36812000.515200.		22352807	11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972		6.40-
23650	081	020	36812000.515200.		22359746	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		38.12-
23650	081	020	36812000.515200.		22359746	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		8.92-
23650	081	020	36812000.515200.		3177545	11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800		1,364.99
Total for Obje	ect		515200 FICA EXPENSE									3,857.04

Agency

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531200 IT SUPPLIES

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534600 ED & RECREATIONAL SUP EX

Grant

NIS9002

036 **RACING & GAMING COMMISSION** 000 AGENCY DEFINED DIVISION

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Program

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance

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36812000.515500. 23650 081 020 3177013 11/01/23 Т3 7 ACTUAL BURDEN JOURNAL ENTRIES 7293729 36812000.515500. 23650 081 020 3177199 11/15/23 Т3 7 ACTUAL BURDEN JOURNAL ENTRIES 7306979 Total for Object 515500 HEALTH INSURANCE EXPENSE 081 ΡV 23650 020 36812000.521400. 53534402 11/27/23 V AS - OCIO - COMMUNICATIONS 7321782 521400 CIO CHARGES Total for Object 23650 081 020 36812000.521410. 53534402 11/27/23 ΡV V AS - OCIO - COMMUNICATIONS 7321782 521410 OCIO - EQUIP LEASING Total for Object 081 53534402 11/27/23 ΡV AS - OCIO - COMMUNICATIONS 7321782 23650 020 36812000.521431. V 521431 OCIO - SOFTWARE RENEWAL Total for Object 23650 081 020 36812000.521441. 53534381 11/27/23 ΡV V AS - OCIO - COMMUNICATIONS 7321719 521441 OCIO - COMMUNICATIONS Total for Object 081 020 ΡV V 7321719 23650 36812000.522600. 53534368 11/27/23 NEBRASKA STATE PATROL Total for Object 522600 JOB APPLICANT EXPENSE 23650 081 020 36812000.527200. 53480816 11/20/23 ΡV V LUBRANO, JOSHUA R 7316828 527200 REP & MAINT-MOTOR VEHICL Total for Object 23650 081 020 36812000.531100. 22120998 11/01/23 JE G OFFICE DEPOT SEP 2023 7266862 J1 G 23650 081 020 36812000.531100. 22306239 11/02/23 PURCHASE CARD TRANSACTION 7299510 23650 081 020 36812000.531100. 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 23650 081 020 36812000.531100. 23650 081 020 36812000.531100. 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 23650 081 020 36812000.531100. 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 Total for Object 531100 OFFICE SUPPLIES EXPENSE 23650 081 020 36812000.531200. 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510

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Agency 036

RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION Division

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Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
	·											
23650	081	020	36812000.571800.		53436520	11/08/23	PV	V	PERKINS, KYLE R	7306590		59.85
23650	081	020	36812000.571800.		53436522	11/08/23	PV	V	DIETRICH, LEA	7306590		59.85
23650	081	020	36812000.571800.		53436586	11/08/23	PV	V	VOGT, KRISTEN	7306590		59.85
23650	081	020	36812000.571800.		53480749	11/20/23	PV	V	SKALBERG, KALLIE R	7316828		59.85
23650	081	020	36812000.571800.		53480816	11/20/23	PV	V	LUBRANO, JOSHUA R	7316828		59.85
Total for Obje	ct		571800 MEALS - TRAVEL STATUS									299.25
23650	081	020	36812000.574500.		53420639	11/03/23	PV	V	SKALBERG, KALLIE R	7302412		116.99
23650	081	020	36812000.574500.		53436520	11/08/23	PV	V	PERKINS, KYLE R	7306590		129.70
23650	081	020	36812000.574500.		53436522	11/08/23	PV	V	DIETRICH, LEA	7306590		221.92
23650	081	020	36812000.574500.		53436586	11/08/23	PV	V	VOGT, KRISTEN	7306590		246.94
23650	081	020	36812000.574500.		53480674	11/20/23	PV	V	VOGT, KRISTEN	7316735		146.72
23650	081	020	36812000.574500.		53480680	11/20/23	PV	V	SKALBERG, KALLIE R	7316735		104.80
23650	081	020	36812000.574500.		53480749	11/20/23	PV	V	SKALBERG, KALLIE R	7316828		117.90
23650	081	020	36812000.574500.		53480760	11/20/23	PV	V	DIETRICH, LEA	7316828		104.40
23650	081	020	36812000.574500.		53480816	11/20/23	PV	V	LUBRANO, JOSHUA R	7316828		293.44
23650	081	020	36812000.574500.		53534305	11/27/23	PV	V	SKALBERG, KALLIE R	7321680		112.66
Total for Obje	ct		574500 PERSONAL VEHICLE MILE	AGE								1,595.47

Total for Business Unit

GAMING COMPLIANCE

36812000

70,632.35

Grant

23650

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36813000.515200.

NIS9002 036 **RACING & GAMING COMMISSION** Agency 000 Division AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Program Sub-Account Number Sub-Doc Tran Tran Batch Batch Number Posted Month Fund Payee/Explanation Program ledger Number Date Туре Туре Code to Date 23650 081 030 36813000.511100. 3177012 11/01/23 T2 7 PAYROLL LABOR DISTRIBUTION 7293729 14,316.41 23650 081 030 36813000.511100. 3177198 11/15/23 Т2 7 PAYROLL LABOR DISTRIBUTION 7306979 17,654.42 23650 081 030 36813000.511100. 22352804 11/13/23 JE G CHG BU B#7293729 GL 11/01/23 7309972 2,601.56-JE 23650 081 030 36813000.511100. 22359744 11/14/23 G CHG BU B#7306979 GL 11/15/23 7310563 2,944.03-23650 081 030 36813000.511100. 3177544 11/29/23 Т2 7 PAYROLL LABOR DISTRIBUTION 7318800 13,859.13 40,284.37 511100 PERMANENT SALARIES-WAGES Total for Object 23650 081 030 36813000.511300. 3177012 11/01/23 T2 7 PAYROLL LABOR DISTRIBUTION 7293729 143.69 081 JE G 23650 030 36813000.511300. 22352804 11/13/23 CHG BU B#7293729 GL 11/01/23 7309972 143.69-511300 OVERTIME PAYMENTS Total for Object 23650 081 030 36813000.511900. 3177013 11/01/23 Т3 7 ACTUAL BURDEN JOURNAL ENTRIES 7293729 100.00 23650 081 030 36813000.511900. 3177199 11/15/23 ΤЗ 7 ACTUAL BURDEN JOURNAL ENTRIES 7306979 100.00-511900 SUPPLEMENTAL Total for Object 23650 081 030 36813000.512100. 3177198 11/15/23 T2 7 PAYROLL LABOR DISTRIBUTION 7306979 636.54 Т2 7 23650 081 030 36813000.512100. 3177544 11/29/23 PAYROLL LABOR DISTRIBUTION 7318800 2,805.73 512100 VACATION LEAVE EXPENSE 3,442.27 Total for Object 23650 081 030 36813000.512200. 3177012 11/01/23 T2 7 PAYROLL LABOR DISTRIBUTION 7293729 2,348.49 030 Т2 7 PAYROLL LABOR DISTRIBUTION 7306979 23650 081 36813000.512200. 3177198 11/15/23 225.58 512200 SICK LEAVE EXPENSE 2,574.07 Total for Object 081 36813000.512300. 3177012 11/01/23 T2 7 1,851.65 23650 030 PAYROLL LABOR DISTRIBUTION 7293729 7 23650 081 030 36813000.512300. 3177544 11/29/23 T2 PAYROLL LABOR DISTRIBUTION 7318800 1,851.65 3,703.30 512300 HOLIDAY LEAVE EXPENSE Total for Object 23650 081 030 36813000.515100. 3177013 11/01/23 Т3 7 ACTUAL BURDEN JOURNAL ENTRIES 7293729 1,397.30 7 23650 081 030 36813000.515100. 3177199 11/15/23 Т3 ACTUAL BURDEN JOURNAL ENTRIES 7306979 1,386.56 23650 22352804 11/13/23 7309972 203.18-081 030 36813000.515100. JE G CHG BU B#7293729 GL 11/01/23 23650 081 030 36813000.515100. 22359744 11/14/23 JE G CHG BU B#7306979 GL 11/15/23 7310563 220.46-081 3177545 11/29/23 ΤЗ 7 ACTUAL BURDEN JOURNAL ENTRIES 23650 030 36813000.515100. 7318800 1,386.56 3,746.78 Total for Object 515100 RETIREMENT PLANS EXPENSE 23650 081 030 36813000.515200. 3177013 11/01/23 Т3 7 ACTUAL BURDEN JOURNAL ENTRIES 7293729 1,260.77 3177199 11/15/23 23650 081 030 Т3 7 ACTUAL BURDEN JOURNAL ENTRIES 7306979 1,314.73 36813000.515200. 23650 081 030 36813000.515200. 22352804 11/13/23 JE G CHG BU B#7293729 GL 11/01/23 7309972 145.60-23650 081 030 36813000.515200. 22352804 11/13/23 JE G CHG BU B#7293729 GL 11/01/23 7309972 34.06-

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CHG BU B#7306979 GL 11/15/23

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NIS9002

General Ledger -65 Central Finance

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Grant

Agency 036 RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION Division

Fund	Program	Sub- Program	Account Number	Sub- ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650	081	030	36813000.515200.		22359744	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		39.65-
23650	081	030	36813000.515200.		3177545	11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800		1,416.50
Total for Obje	ect		515200 FICA EXPENSE									3,603.12
23650	081	030	36813000.515400.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		8.40
Total for Obje	ect		515400 LIFE & ACCIDENT INS EXP									8.40
23650	081	030	36813000.515500.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		7,713.99
23650	081	030	36813000.515500.		3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		3,368.43
Total for Obje	ect		515500 HEALTH INSURANCE EXPE	INSE								11,082.42
23650	081	030	36813000.521300.		53420486	11/03/23	PV	v	ON TARGET AMMUNITION LLC	7302336		89.69
23650	081	030	36813000.521300.		53534177	11/27/23	PV	V	JACKS UNIFORMS & EQUIPMENT	7321550		14.99
Total for Obje	ect		521300 FREIGHT EXPENSE									104.68
23650	081	030	36813000.521400.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		539.50
Total for Obje	ect		521400 CIO CHARGES									539.50
23650	081	030	36813000.521410.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		304.00
Total for Obje	ect		521410 OCIO - EQUIP LEASING									304.00
23650	081	030	36813000.521411.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		450.00
Total for Obje			521411 OCIO - PUBLIC SAFETY CO	MM								450.00
23650	081	030	36813000.521441.		53534381	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321719		615.13
Total for Obje			521441 OCIO - COMMUNICATIONS									615.13
23650	081	030	36813000.522100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		30.00
Total for Obje			522100 DUES & SUBSCRIPTION EX	٢P				C		/200010		30.00
23650	081	030	36813000.522200.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		165.00
Total for Obje		000	522200 CONFERENCE REGISTRAT	ION	22300233	11/02/23	51	G		,200010		165.00
23650	081	030	36813000.522600.		53534368	11/27/22	PV	V	NEBRASKA STATE PATROL	7321719		90.50
Total for Obje		050	522600 JOB APPLICANT EXPENSE		33334300	11/27/25	ΓV	v	NEBRASIA STATE FAIROL	/321/19		90.50
22656	001	000			22420000	11/01/22		6		7266062		04.55
23650	081	030	36813000.531100.		22120998		JE	G		7266862		81.53
23650	081	030	36813000.531100.		22306239		J1	G	PURCHASE CARD TRANSACTION	7299510		26.98
23650	081	030	36813000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		6.39

STATE OF NEBRASKA

MTD General Ledger Detail

As of 11/30/23

Division

Grant

NIS9002

Agency 036

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RACING & GAMING COMMISSION AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	030	36813000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		41.36
23650	081	030	36813000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		6.39
23650	081	030	36813000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		51.35
23650	081	030	36813000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		20.89
23650	081	030	36813000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		6.39
23650	081	030	36813000.531100.		53420478	11/03/23	PV	V	EAGLE PRINTING & SIGN	7302336		102.75
Total for Obje	ect		531100 OFFICE SUPPLIES EXPENSE	E								344.03
23650	081	030	36813000.531200.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		10.26
23650	081	030	36813000.531200.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		10.26-
23650	081	030	36813000.531200.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		9.99
23650	081	030	36813000.531200.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		22.63
Total for Obje	ect		531200 IT SUPPLIES									32.62
23650	081	030	36813000.534901.		53420486	11/03/23	PV	V	ON TARGET AMMUNITION LLC	7302336		1,250.00
23650	081	030	36813000.534901.		53534177	11/27/23	PV	V	JACKS UNIFORMS & EQUIPMENT	7321550		57.95
Total for Obje	ect		534901 FIREARMS AND RELATED SU	JPP								1,307.95
23650	081	030	36813000.555510.		53420514	11/03/23	PV	V	TRACERS INFORMATION SPECIALIST	7302336		1,250.00
Total for Obje	ect		555510 SAAS SUBSCRIPTION FEES									1,250.00
22650	001		2012000 550100		52524400	44 /27 /22	51/	V		7004550		27.00
23650	081	030	36813000.559100. 559100 OTHER OPERATING EXP		53534188	11/2//23	PV	v	DEPARTMENT OF HOMELAND SECURIT	7321550		27.00
Total for Obje	ect		559100 OTHER OPERATING EXP									27.00
23650	081	030	36813000.571800.		53425207	11/06/23	PV	V	GREENWALT, SCOTT J	7303605		90.83
23650	081	030	36813000.571800.		53436594		PV	v	GOODE, JON B	7306590		61.96
Total for Obje		050	571800 MEALS - TRAVEL STATUS		55450554	11/00/25		v		/300330		152.79
23650	081	030	36813000.573100.		53534371	11/27/23	PV	V	AS - TRANSPORTATION SERVICES B	7321719		835.22
23650	081	030	36813000.573100.		53534376	11/27/23	PV	V	AS - TRANSPORTATION SERVICES B	7321719		1,877.95
Total for Obje	ect		573100 STATE-OWNED TRANSPORT									2,713.17
,												

Total for Obje	ect		573100 STATE-OWNED TRANSPORT						2,713.17
23650	081	030	36813000.574500.	53420640 11/03/23	PV	V	HOLLOWAY, KIRBY L	7302412	176.86
23650	081	030	36813000.574500.	53425207 11/06/23	PV	V	GREENWALT, SCOTT J	7303605	196.63
23650	081	030	36813000.574500.	53436587 11/08/23	PV	V	GOODE, JON B	7306590	110.04
23650	081	030	36813000.574500.	53436594 11/08/23	PV	V	GOODE, JON B	7306590	110.04
23650	081	030	36813000.574500.	53480673 11/20/23	PV	V	SALINAS CASTILLO, SAUL E	7316735	125.76
23650	081	030	36813000.574500.	53480676 11/20/23	PV	V	HOLLOWAY, KIRBY L	7316735	176.86
23650	081	030	36813000.574500.	53480751 11/20/23	PV	V	SMITH, ZACHARY M	7316828	24.50

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Agency 036	RACING & GAMING COMMISSION	General Ledger -65 Central Finance		
Division 000	AGENCY DEFINED DIVISION	As of 11/30/23		
Grant				

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	030	36813000.574500.		53480756	11/20/23	PV	V	GOODE, JON B	7316828		110.04
23650	081	030	36813000.574500.		53480763	11/20/23	PV	V	SMITH, ZACHARY M	7316828		75.33
Total for Obje	ect		574500 PERSONAL VEHICLE MI	LEAGE								1,106.06
Total for Busi	iness Unit	368130	000 GAMING ENFORCEMEN	т								77,677.16

Agency

Division Grant

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036 RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance

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Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	040	36814000.511100.		3177012	11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729		6,102.32
23650	081	040	36814000.511100.		3177198	11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979		6,780.36
23650	081	040	36814000.511100.		3177544	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800		5,109.46
Total for Obje	ect		511100 PERMANENT SALARIES-WA	GES								17,992.14
23650	081	040	36814000.512200.		3177544	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800		992.87
Total for Obje	ect		512200 SICK LEAVE EXPENSE									992.87
23650	081	040	36814000.512300.		3177012	11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729		678.04
23650	081	040	36814000.512300.		3177544	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800		678.04
Total for Obje	ect		512300 HOLIDAY LEAVE EXPENSE									1,356.08
23650	081	040	36814000.515100.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		507.72
23650	081	040	36814000.515100.		3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		507.72
23650	081	040	36814000.515100.		3177545	11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800		507.72
Total for Obje	ect		515100 RETIREMENT PLANS EXPEN	ISE								1,523.16
23650	081	040	36814000.515200.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		499.44
23650	081	040	36814000.515200.		3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		499.45
23650	081	040	36814000.515200.		3177545	11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800		518.70
Total for Obje	ect		515200 FICA EXPENSE									1,517.59
23650	081	040	36814000.515500.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		515.20
23650	081	040	36814000.515500.		3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		515.20
Total for Obje	ect		515500 HEALTH INSURANCE EXPEN	ISE								1,030.40
23650	081	040	36814000.521400.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		293.50
Total for Obje	ect		521400 CIO CHARGES									293.50
23650	081	040	36814000.521402.		53534381	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321719		410.45
Total for Obje	ect		521402 OCIO - NETWORK									410.45
23650	081	040	36814000.521410.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		159.00
Total for Obje	ect		521410 OCIO - EQUIP LEASING									159.00
23650	081	040	36814000.521441.		53534381	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321719		239.73
Total for Obje	ect		521441 OCIO - COMMUNICATIONS									239.73
23650	081	040	36814000.522600.		53534368	11/27/23	PV	V	NEBRASKA STATE PATROL	7321719		45.25

Division

Grant

NIS9002 036 **RACING & GAMING COMMISSION** Agency

AGENCY DEFINED DIVISION

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STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Program Sub-Account Number Sub-Tran Tran Batch Payee/Explanation Batch Number Posted Month Fund Doc Program ledger Number Date Туре Туре Code to Date 522600 JOB APPLICANT EXPENSE Total for Object 23650 081 040 36814000.531100. 22120998 11/01/23 JE G OFFICE DEPOT SEP 2023 7266862 23650 081 040 36814000.531100. 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 23650 081 040 36814000.531100. 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 23650 040 36814000.531100. 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 081 531100 OFFICE SUPPLIES EXPENSE Total for Object 23650 081 040 36814000.531200. 22306239 11/02/23 J1 G PURCHASE CARD TRANSACTION 7299510 531200 IT SUPPLIES Total for Object 23650 081 040 53420642 11/03/23 ΡV V 7302412 36814000.574500. COURTRIGHT, AARON W Total for Object 574500 PERSONAL VEHICLE MILEAGE

Total for Business Unit 36814000 GAMING IT 27,132.43

45.25

1,131.90

15.77

33.15

89.97

1,270.79

139.03

139.03

162.44

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Fund

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Total for Object

Total for Object

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> Month to Date

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4,566.62

857.75-

418.89-

3,974.58 11,703.87

185.51

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Division Grant

Agency

RACING & GAMING COMMISSION AGENCY DEFINED DIVISION

Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted
	Program		ledger	Number	Date	Туре	Туре			Code
081	050	36815000.511100.		3177012	11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729	
081	050	36815000.511100.		3177198	11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979	
081	050	36815000.511100.		22352806	11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972	
081	050	36815000.511100.		22359745	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563	
081	050	36815000.511100.		3177544	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800	
ect		511100 PERMANENT SALARIES-WA	GES							
081	050	36815000.511300.		3177198	11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979	
081	050	36815000.511300.		22359745	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563	
ect		511300 OVERTIME PAYMENTS								

23650	081	050	36815000.512100.	3177012 11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729	35.91
23650	081	050	36815000.512100.	3177198 11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979	318.19
23650	081	050	36815000.512100.	3177544 11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800	102.86
Total for Obje	ect		512100 VACATION LEAVE EXPENSE						456.96
23650	081	050	36815000.512200.	3177012 11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729	291.45
23650	081	050	36815000.512200.	3177198 11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979	411.45
23650	081	050	36815000.512200.	3177544 11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800	689.21
Total for Obje	ect		512200 SICK LEAVE EXPENSE						1,392.11
23650	081	050	36815000.512300.	3177012 11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729	529.62
23650	081	050	36815000.512300.	3177544 11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7318800	529.62
Total for Obje	ect		512300 HOLIDAY LEAVE EXPENSE						1,059.24
23650	081	050	36815000.515100.	3177013 11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729	396.61
23650	081	050	36815000.515100.	3177199 11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979	410.49
23650	081	050	36815000.515100.	22352806 11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972	64.23-
23650	081	050	36815000.515100.	22359745 11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563	42.42-
23650	081	050	36815000.515100.	3177545 11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800	396.61
Total for Obje	ect		515100 RETIREMENT PLANS EXPENSE						1,097.06
23650	081	050	36815000.515200.	3177013 11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729	377.75

23650	081	050	36815000.515200.	3177013 11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729	377.75
23650	081	050	36815000.515200.	3177199 11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979	391.94
23650	081	050	36815000.515200.	22352806 11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972	53.18-
23650	081	050	36815000.515200.	22352806 11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972	12.44-
23650	081	050	36815000.515200.	22359745 11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563	35.12-
23650	081	050	36815000.515200.	22359745 11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563	8.21-
23650	081	050	36815000.515200.	3177545 11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7318800	405.17

Grant

 NIS9002
 Agency
 036
 RACING & GAMING COMMISSION

 Division
 000
 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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000 AGENCY DEFINE

Fund	Program	Sub- Program		Sub- ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
Total for Obje	ect		515200 FICA EXPENSE									1,065.91
22650	001	050			2177012	11/01/00	T 2	7		2202220		544.00
23650	081	050	36815000.515500.		3177013		T3 T2	7		7293729		544.92
23650	081	050	36815000.515500. 515500 HEALTH INSURANCE EXPEN	CE.	3177199	11/15/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		544.92
Total for Obje	ect		515500 HEALTH INSURANCE EXPEN	SE								1,009.04
23650	081	050	36815000.521400.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		355.50
Total for Obje	ect		521400 CIO CHARGES									355.50
23650	081	050	36815000.521410.		53534402	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321782		206.00
Total for Obje			521410 OCIO - EQUIP LEASING		00001102			•		/02//02		206.00
												200.00
23650	081	050	36815000.521441.		53534381	11/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7321719		241.55
Total for Obje	ect		521441 OCIO - COMMUNICATIONS									241.55
23650	081	050	36815000.531100.		22120998	11/01/22	JE	G	OFFICE DEPOT SEP 2023	7266862		49.82
23650	081	050	36815000.531100.		22306239		JL J1	G	PURCHASE CARD TRANSACTION	7299510		18.02
23650	081	050	36815000.531100.		22306235		J1	G	PURCHASE CARD TRANSACTION	7299510		8.98
23650	081	050	36815000.531100.		22306239		J1	G	PURCHASE CARD TRANSACTION	7299510		11.98
23650	081	050	36815000.531100.		22306239		J1	G	PURCHASE CARD TRANSACTION	7299510		11.98-
23650	081	050	36815000.531100.		22306239		J1	G	PURCHASE CARD TRANSACTION	7299510		13.97
23650	081	050	36815000.531100.		53420509	11/03/23	PV	V	IDENTISYS INC	7302336		462.00
23650	081	050	36815000.531100.		53420512		PV	V	IDENTISYS INC	7302336		364.44
Total for Obje	ect		531100 OFFICE SUPPLIES EXPENSE	E								917.24
23650	081	050	36815000.545001.		53534352		PV	V	NEBRASKA STATE PATROL	7321719		3,755.75
23650	081	050	36815000.545001.		53534368	11/27/23	PV	V	NEBRASKA STATE PATROL	7321719		3,031.75
Total for Obje	ect		545001 FINGERPRINT SERVICES									6,787.50
23650	081	050	36815000.554900.		2049661	11/03/23	ov	0	ONE SOURCE THE BACKGROUND CHEC	7302176		125.00
23650	081	050	36815000.554900.		2049661	11/03/23	OV	0	ONE SOURCE THE BACKGROUND CHEC	7302176		86.00
Total for Obje	ect		554900 OTHER CONTRACTUAL SER	VICES								211.00
23650	081	050	36815000.574500.		53480678	11/20/23	PV	V	RYDMAN, SHANNENE S	7316735		91.70
Total for Obje		050	574500 PERSONAL VEHICLE MILEAG	F	55400070	11/20/25	I V	v	KI DIVAN, SHANNENE S	/310/33		91.70
												51.70
Total for Bus	iness Unit	3681	5000 GAMING LICENSE									26,675.48
Total For Gra	ant Project #											738,721.91-

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Agency	036	RACING & GAN	MING COMMISSION		C	General Ledg	ger -65 Centr	al Finance				
Division	001	AGENCY DEFI	ENCY DEFINED DIVISION As of 11/30/23									
Grant												
Fund	Program	n Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
								· ·				
Total for Di	ivision	000										738,721.91-

Grant

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Agency 036 RACING & GAMING COMMISSION 001 AGENCY DEFINED DIVISION Division

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance

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Fund	Program	Sub-	Account Number	Sub- ledger	Doc Number	Tran Date	Tran	Batch	Payee/Explanation	Batch Number	Posted Code	Month to Date
		Program		leuger			Туре	Туре				
23610	074	000	3610000.454300.			11/16/23	RC	RB	COLUMBUS STF OCTOBER 2023	7313970		3,946.74-
23610	074	000	36100000.454300.			11/16/23	RC	RB	FONNOR STF OCTOBER 2023	7313970		4,655.85-
23610	074	000	36100000.454300.			11/16/23	RC	RB	LINCOLN STF OCTOBER 2023	7313970		9,318.22-
23610	074	000	36100000.454300. 454300 PARI-MUTUEL WAGERING T/	A V	533134	11/16/23	RC	RB	OMAHA STF OCTOBER 2023	7313970		11,308.43- 29,229.24-
Total for Obje	ect		454500 PARI-MOTOEL WAGERING I	~~								29,229.24-
23610	074	000	36100000.474100.		533130	11/16/23	RC	RB	COLUMBUS RACING LICENSE FEES	7314051		1,080.00-
23610	074	000	36100000.474100.		533130	11/16/23	RC	RB	COLUMBUS RACING LICENSE FEES	7314051		170.00-
23610	074	000	36100000.474100.		534169	11/20/23	RC	RB	LICENSE FEE	7317339		100.00-
23610	074	000	36100000.474100.		534924	11/29/23	RC	RB	LICENSE FEES	7324119		15.00-
23610	074	000	36100000.474100.		534925	11/29/23	RC	RB	HASTINGS RACE DAY FEE	7324119		50.00-
23610	074	000	36100000.474100.		22464456	11/30/23	JT	G	Tyler Tech 11/28/23	7324549		200.00-
Total for Obje	ect		474100 GENERAL BUSINESS FEES									1,615.00-
23610	074	000	36100000.474103.		533129	11/16/23	RC	RB	KUHLMAN RACING VET LIST REMBUR	7314029		354.00-
Total for Obje	ect		474103 ADMIN SERVICE FEES									354.00-
23610	074	000	36100000.481100.		22396227	11/17/23	JE	G	OIP Oct 23 2.78034%	7315173		555.58-
Total for Obje	ect		481100 INVESTMENT INCOME									555.58-
23610	074	000	36100000.511100.		3177012	11/01/23	T2	7	PAYROLL LABOR DISTRIBUTION	7293729		5,247.20
23610	074	000	36100000.511100.		3177198	11/15/23	T2	7	PAYROLL LABOR DISTRIBUTION	7306979		5,247.20
23610	074	000	36100000.511100.		22352804	11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972		2,745.25
23610	074	000	36100000.511100.		22352806	11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972		857.75
23610	074	000	36100000.511100.		22352807	11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972		475.83
23610	074	000	36100000.511100.		22359744	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		2,944.03
23610	074	000	36100000.511100.		22359745	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		604.40
23610	074	000	36100000.511100.		22359746	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		634.44
23610	074	000	36100000.511100.		3177661	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7322793		1,311.80
23610	074	000	36100000.511100.		22448638	11/28/23	JE	G	CHG BU B#7306979 GL 11/15/23	7322876		218.50
Total for Obje	ect		511100 PERMANENT SALARIES-WA	GES								20,286.40
23610	074	000	36100000.512100.		3177661	11/29/23	T2	7	PAYROLL LABOR DISTRIBUTION	7322793		1,311.80
Total for Obje	ect		512100 VACATION LEAVE EXPENSE									1,311.80
23610	074	000	36100000.515100.		3177013	11/01/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		392.92
23610	074	000	36100000.515100.		3177199		T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7306979		392.92
23610	074	000	36100000.515100.		22352804		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		203.18
23610	074	000	3610000.515100.		22352806		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		64.23

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Agency 036 **RACING & GAMING COMMISSION**

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Division Grant

A	GENCY DEFIN	ED DIVISION	
roaram	Sub-	Account Number	Sub-

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23610	074	000	36100000.515100.		22352807	11/13/23	JE	G	CHG BU B#7293729 GL 11/01/23	7309972		34.06
23610	074	000	36100000.515100.		22359744	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		220.46
23610	074	000	36100000.515100.		22359745	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		42.42
23610	074	000	36100000.515100.		22359746	11/14/23	JE	G	CHG BU B#7306979 GL 11/15/23	7310563		47.51
23610	074	000	36100000.515100.		3177662	11/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7322793		196.45
Total for Obje	ect		515100 RETIREMENT PLANS EXF	PENSE								1,594.15
22640	07.4	000			2477042	44 /04 /22		-		7202720		101.11
23610	074	000	36100000.515200.		3177013		T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7293729		401.41
23610	074	000	36100000.515200.		3177199		T3	7		7306979		401.41
23610	074	000	36100000.515200.		22352804		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		145.60
23610	074	000	36100000.515200.		22352804		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		34.06
23610	074	000	36100000.515200.		22352806		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		53.18
23610	074	000	36100000.515200.		22352806		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		12.44
23610	074	000	36100000.515200.		22352807		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		27.37
23610	074	000	36100000.515200.		22352807		JE	G	CHG BU B#7293729 GL 11/01/23	7309972		6.40
23610	074	000	36100000.515200.		22359744		JE	G	CHG BU B#7306979 GL 11/15/23	7310563		169.57
23610	074	000	3610000.515200.		22359744		JE	G	CHG BU B#7306979 GL 11/15/23	7310563		39.65
23610	074	000	3610000.515200.		22359745		JE	G	CHG BU B#7306979 GL 11/15/23	7310563		35.12
23610	074	000	3610000.515200.		22359745		JE	G	CHG BU B#7306979 GL 11/15/23	7310563		8.21
23610	074	000	36100000.515200.		22359746		JE	G	CHG BU B#7306979 GL 11/15/23	7310563		38.12
23610	074	000	36100000.515200.		22359746		JE	G	CHG BU B#7306979 GL 11/15/23	7310563		8.92
23610	074	000	36100000.515200.		3177662		Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7322793		200.71
23610	074	000	36100000.515200.		22448639		JE	G	CHG BU B#7278908 GL 10/18/23	7322876		28.34
23610	074	000	36100000.515200.		22448640	11/28/23	JE	G	CHG BU B#7306979 GL 11/15/23	7322876		16.71
Total for Obje	ect		515200 FICA EXPENSE									1,627.22
23610	074	000	36100000.524600.		22290519	11/07/23	JE	G	RENT & LB530 NOV 2023 - OTHER	7295817		2,185.00
Total for Obje			524600 RENT EXPENSE-BUILDIN	GS								2,185.00
23610	074	000	36100000.531100.		22306239	11/02/23	J1	G	PURCHASE CARD TRANSACTION	7299510		40.68
Total for Obje			531100 OFFICE SUPPLIES EXPEN	ISE								40.68
23610	074	000	36100000.545000.		2049662	11/03/23	OV	0	INDUSTRIAL LABORATORIES CO INC	7302183		4,920.00
23610	074	000	36100000.545000.		2049662	11/03/23	OV	0	INDUSTRIAL LABORATORIES CO INC	7302183		1,416.00
Total for Obje	ect		545000 LABORATORY SERVICES									6,336.00
23610	074	000	36100000.545001.		53534352		PV	V	NEBRASKA STATE PATROL	7321719		1,991.00
23610	074	000	36100000.545001.		53534368	11/27/23	PV	V	NEBRASKA STATE PATROL	7321719		1,267.00
Total for Obje	ect		545001 FINGERPRINTS									3,258.00

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036 RACING & GAMING COMMISSION

001 AGENCY DEFINED DIVISION Division

Grant

Agency

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance

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Fund	Program	Sub- Program	Account Number	Sub- ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
		-			·							
23610	074	000	36100000.546800.		2050314	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		1,100.00
23610	074	000	36100000.546800.		2050317	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		1,100.00
23610	074	000	36100000.546800.		2050319	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		1,650.00
23610	074	000	36100000.546800.		2050322	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		600.00
Total for Obje	ect		546800 VETERINARY SERVICES									4,450.00
23610	074	000	36100000.571100.		53420320	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		107.00
23610	074	000	36100000.571100.		53420321	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		107.00
23610	074	000	36100000.571100.		53420322	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		214.00
23610	074	000	36100000.571100.		53420325	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		107.00
23610	074	000	36100000.571100.		53420326	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		214.00
23610	074	000	36100000.571100.		53420329	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		107.00
23610	074	000	36100000.571100.		53420330	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		107.00
23610	074	000	36100000.571100.		53420332	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		214.00
23610	074	000	36100000.571100.		53420333	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		321.00
23610	074	000	36100000.571100.		53420334	11/03/23	PV	V	HOLIDAY INN EXPRESS - COLUMBUS	7302186		107.00
23610	074	000	36100000.571100.		53436789	11/08/23	PV	V	HAMPTON INN COLUMBUS	7306805		196.00
23610	074	000	36100000.571100.		53436789	11/08/23	PV	V	HAMPTON INN COLUMBUS	7306805		3,789.00
23610	074	000	36100000.571100.		53436792	11/08/23	PV	V	HAMPTON INN COLUMBUS	7306805		196.00
23610	074	000	36100000.571100.		53436792	11/08/23	PV	V	HAMPTON INN COLUMBUS	7306805		321.00
23610	074	000	36100000.571100.		53436792	11/08/23	PV	V	HAMPTON INN COLUMBUS	7306805		214.00
23610	074	000	36100000.571100.		53436792	11/08/23	PV	V	HAMPTON INN COLUMBUS	7306805		196.00
23610	074	000	36100000.571100.		53436792	11/08/23	PV	V	HAMPTON INN COLUMBUS	7306805		214.00
Total for Obje	ect		571100 LODGING									6,731.00
23610	074	000	36100000.571800.		53420643	11/03/23	PV	V	RYDMAN, SHANNENE S	7302412		87.33
23610	074	000	36100000.571800.		53420644	11/03/23	PV	V	RYDMAN, SHANNENE S	7302412		87.33
23610	074	000	36100000.571800.		53425207	11/06/23	PV	V	GREENWALT, SCOTT J	7303605		110.26
23610	074	000	36100000.571800.		53425218	11/06/23	PV	V	HOULAHAN, JAMES P	7303605		55.13
23610	074	000	36100000.571800.		53436524	11/08/23	PV	V	POLLOCK, ROBERT	7306590		513.98
23610	074	000	36100000.571800.		53436544	11/08/23	PV	V	RYDMAN, SHANNENE S	7306590		119.53
23610	074	000	36100000.571800.		53436555	11/08/23	PV	V	FRAZIER, RONALD J	7306590		263.22
23610	074	000	36100000.571800.		53436558	11/08/23	PV	V	FRAZIER, RONALD J	7306590		63.18
23610	074	000	36100000.571800.		53480696	11/20/23	PV	V	SAGE, THOMAS J	7316735		40.25
Total for Obje	ect		571800 MEALS - TRAVEL STATUS									1,340.21
23610	074	000	36100000.574500.		53420643	11/03/23	PV	V	RYDMAN, SHANNENE S	7302412		96.29
23610	074	000	36100000.574500.		53420644		PV	V	RYDMAN, SHANNENE S	7302412		94.98

Agency

Division Grant

Total for Agency

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036 RACING & GAMING COMMISSION 001 AGENCY DEFINED DIVISION

036

RACING & GAMING COMMISSION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 11/30/23

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Fund	Program	Sub-		Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program	I	edger	Number	Date	Туре	Туре			Code	to Date
23610	074	000	36100000.574500.		53425218	11/06/23	PV	V	HOULAHAN, JAMES P	7303605		119.22
23610	074	000	36100000.574500.		53436524	11/08/23	PV	V	POLLOCK, ROBERT	7306590		757.84
23610	074	000	36100000.574500.		53436544	11/08/23	PV	V	RYDMAN, SHANNENE S	7306590		99.57
23610	074	000	36100000.574500.		53436555	11/08/23	PV	V	FRAZIER, RONALD J	7306590		404.79
23610	074	000	36100000.574500.		53436558	11/08/23	PV	V	FRAZIER, RONALD J	7306590		47.16
23610	074	000	36100000.574500.		53480696	11/20/23	PV	V	SAGE, THOMAS J	7316735		61.90
Total for Obje	ct		574500 PERSONAL VEHICLE MILEAG	E								1,681.75
23610	074	000	36100000.574600.		2050314	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		90.00
23610	074	000	36100000.574600.		2050314	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		284.93
23610	074	000	36100000.574600.		2050317	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		90.00
23610	074	000	36100000.574600.		2050317	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		282.96
23610	074	000	36100000.574600.		2050319	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		135.00
23610	074	000	36100000.574600.		2050319	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		287.55
23610	074	000	3610000.574600.		2050322	11/07/23	OV	0	AVONDALE LARGE ANIMAL CLINIC	7304548		470.29
Total for Obje	ct		574600 CONTRACTUAL SERV - TRAV	EL EXP								1,640.73
Total for Busi	ness Unit	36100	0000 ADMINISTRATION									20,729.12
Total For Gra	nt Project #											20,729.12
Total for Divis	ion	(001									20,729.12

R5509168M	STATE OF NEBRASKA	01/12/24	12:59:08
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Agency 036 RACING & GAMING COMMISSION	General Ledger -65 Central Finance		
Division 000 AGENCY DEFINED DIVISION	As of 12/31/23		
Grant			

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
61270	000	000	36500000.485100.		537018	12/13/23	RC	RB	PLATTE COUNTY - RULING #5	7337447		500.00-
Total for Obje	ect		485100 FINES FORFEITS & PENAL	ТΙ								500.00-

Total for Business Unit 36500000 COMMON SCHOOL FUND

500.00-

R5509168	M		STATE OF NEBRASKA	01/12/24	12:59:08
NIS9002			MTD General Ledger Detail	Page -	2
Agency	036	RACING & GAMING COMMISSION	General Ledger -65 Central Finance		
Division	000	AGENCY DEFINED DIVISION	As of 12/31/23		
Grant					

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23651	081		36520000.481100.	-	22538349	12/13/23	JE	G	OIP Nov 23 2.8374%	7338025		2.82-
Total for Obje	ect		481100 INVESTMENT INCOME									2.82-
Total for Busi	iness Unit	365200	000 SELF EXCLUSION WINNI	NGS								2.82-

STATE OF NEBRASKA R5509168M 01/12/24 12:59:08 NIS9002 MTD General Ledger Detail Page -3 General Ledger -65 Central Finance Agency 036 RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION As of 12/31/23 Division Grant

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23620	074	000	36800000.454300.		538445	12/19/23	RC	RB	NOVEMBER 2023 STF	7343228		1,503.41-
23620	074	000	36800000.454300.		538445	12/19/23	RC	RB	NOVEMBER 2023 STF	7343228		1,881.25-
23620	074	000	36800000.454300.		538445	12/19/23	RC	RB	NOVEMBER 2023 STF	7343228		322.33-
23620	074	000	36800000.454300.		538445	12/19/23	RC	RB	NOVEMBER 2023 STF	7343228		792.44-
Total for Obje	ct		454300 PARI-MUTUEL WAGERING	TAX								4,499.43-
23620	074	000	36800000.481100.		22538349	12/13/23	JE	G	OIP Nov 23 2.8374%	7338025		28.08-
Total for Obje	ct		481100 INVESTMENT INCOME									28.08-
23620	074	000	36800000.599100.		53613188	12/14/23	PV	V	COLUMBUS EXPOSITION & RACING I	7339496		3,807.21
23620	074	000	36800000.599100.		53613190	12/14/23	PV	V	SOUTH SIOUX CITY RACING & EVEN	7339496		692.22
Total for Obje	ct		599100 OTHER GOVERNMENT AI	C								4,499.43
Total for Busir	ness Unit	36800	000 EXOTIC WAGERING TRAC	K DIST								28.08-

NIS9002

036 **RACING & GAMING COMMISSION**

000 Division AGENCY DEFINED DIVISION

Grant

Agency

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 12/31/23

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Sub-	Doc	Tran	Tran	Batch

Fund	Program	Sub-		ub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program	le	dger	Number	Date	Туре	Туре			Code	to Date
23650	081	000	36810002.554900.		2064248	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350697		2,499.00
23650	081	000	36810002.554900.		2064248	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350697		2,165.80
23650	081	000	36810002.554900.		2064248	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350697		2,165.80
23650	081	000	36810002.554900.		2064248	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350697		833.00
23650	081	000	36810002.554900.		2064248	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350697		833.00
23650	081	000	36810002.554900.		2064248	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350697		1,166.20
23650	081	000	36810002.554900.		2064248	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350697		999.60
23650	081	000	36810002.554900.		2064249	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350706		2,499.00
23650	081	000	36810002.554900.		2064249	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350706		2,165.80
23650	081	000	36810002.554900.		2064249	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350706		2,165.80
23650	081	000	36810002.554900.		2064249	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350706		833.00
23650	081	000	36810002.554900.		2064249	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350706		833.00
23650	081	000	36810002.554900.		2064249	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350706		1,166.20
23650	081	000	36810002.554900.		2064249	12/28/23	OV	0	GAMING LABORATORIES INTERNATIO	7350706		999.60
23650	081	000	36810002.554900.		2064655	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		2,499.00-
23650	081	000	36810002.554900.		2064655	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		2,165.80-
23650	081	000	36810002.554900.		2064655	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		2,165.80-
23650	081	000	36810002.554900.		2064655	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		833.00-
23650	081	000	36810002.554900.		2064655	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		833.00-
23650	081	000	36810002.554900.		2064655	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		1,166.20-
23650	081	000	36810002.554900.		2064655	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		999.60-
23650	081	000	36810002.554900.		2064656	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		2,499.00-
23650	081	000	36810002.554900.		2064656	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		2,165.80-
23650	081	000	36810002.554900.		2064656	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		2,165.80-
23650	081	000	36810002.554900.		2064656	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		833.00-
23650	081	000	36810002.554900.		2064656	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		833.00-
23650	081	000	36810002.554900.		2064656	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		1,166.20-
23650	081	000	36810002.554900.		2064656	12/29/23	OV	0	GAMING LABORATORIES INTERNATIO	7352016		999.60-
Total for Obje	ect		554900 OTHER CONTRACTUAL SERVI	CES								

Total for Business Unit

36810002 GAMING LB561A

23650

081

010

36811000.512300.

NIS9002 Agency 036 F

036 RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 12/31/23

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Grant

Division

Program ledger Number Date Type Type Type Cor 23650 081 010 36811000.474100. 536010 1205/23 RC RB HARRAH'S NEBRASKA 7330124 23650 081 010 36811000.474100. 536070 1213/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 536970 1213/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 537696 1215/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 537696 1215/23 RC RB LICENSE FEES 7340181 23650 081 010 36811000.474100. 538498 1221/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538498 1221/23 RC RB LICENSE FEES 7346142		Posted	Batch Number	Payee/Explanation	Batch	Tran	Tran	Doc	Sub-	Account Number	Sub-	Program	Fund
23650 081 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7340181 23650 081 010 36811000.474100. 537696 12/15/23 RC RB LICENSE FEES 7340181 23650 081 010 36811000.474100. 538459 12/1/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/1/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/1/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100	to Date	Code			Туре	Туре	Date	Number	ledger		Program		
23650 061 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337685 23650 061 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 537696 12/15/23 RC RB LICENSE FEES 7340191 23650 081 010 36811000.474100. 538458 12/12/3 RC RB LICENSE FEES 7346029 23650 081 010 36811000.474100. 538459 12/12/3 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/12/3 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/12/3 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100.	4,600.00-		7330124	HARRAH'S NEBRASKA	RB	RC	12/05/23	536104		36811000.474100.	010	081	23650
23650 081 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337685 23650 081 010 36811000.474100. 537696 12/13/23 RC RB LICENSE FEES 734011 23650 081 010 36811000.474100. 538458 12/1/23 RC RB LICENSE FEES 7346029 23650 081 010 36811000.474100. 538458 12/1/23 RC RB LICENSE FEES 7346029 23650 081 010 36811000.474100. 538459 12/1/23 RC RB LICENSE FEES 7346142 23650 081 010 3681100.474100. 538459 12/1/23 RC RB LICENSE FEES 7346142 23650 081 010 3681100.474100. 538459 12/1/23 RC RB LICENSE FEES 735042 23650 081 010 3681100.474100.	1,575.00-		7337685	LICENSE FEES	RB	RC	12/13/23	536970		36811000.474100.	010	081	23650
23650 081 010 36811000.474100. 536970 12/13/23 RC RB LICENSE FEES 7337665 23650 081 010 36811000.474100. 537666 12/15/23 RC RB LICENSE FEES 7340181 23650 081 010 36811000.474100. 537666 12/15/23 RC RB LICENSE FEES 7340181 23650 081 010 36811000.474100. 538458 12/123 RC RB LICENSE FEES 734609 23650 081 010 36811000.474100. 538459 12/1/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/1/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/21/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/21/23 RC RB LICENSE FEES 7350442 23650 081 010 36811000.474100.<	2,125.00-		7337685	LICENSE FEES	RB	RC	12/13/23	536970		36811000.474100.	010	081	23650
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23650 081 010 36811000.474100. 538459 12/21/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/21/23 RC RB LICENSE FEES 7346142 23650 081 010 36811000.474100. 538459 12/21/23 RC RB LICENSE FEES 736042 23650 081 010 36811000.474100. 538949 12/27/23 RC RB LICENSE FEES 7350442 23650 081 010 36811000.474100. 538949 12/27/23 RC RB LICENSE FEES 7350442 23650 081 010 36811000.474100. 538949 12/27/23 RC RB LICENSE FEES 7350442 23650 081 010 36811000.481100. 22538349 12/13/23 RC RB LICENSE FEES 7338025 Total for Object 010 36811000.491300. 22538246 12/13/23 JE G OIP Nov 23 2.8374% 7337149 23650 081 010 36811000.511	100.00-		7346142	LICENSE FEES	RB	RC	12/21/23	538459		36811000.474100.	010	081	23650
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23650 081 010 36811000.474100. 538949 12/27/23 RC RB LICENSE FEES 7350442 Total for Object 010 36811000.474100. 538949 12/27/23 RC RB LICENSE FEES 7350442 23650 081 010 36811000.474100. 538949 12/27/23 RC RB LICENSE FEES 7350442 23650 081 010 36811000.481100. 22538349 12/13/23 JE G OIP Nov 23 2.8374% 7338025 7338025 2538349 12/13/23 JE G OIP Nov 23 2.8374% 7337149 2538246 12/13/23 JE G ONLINE AUCTION OCT 2023 7337149 2538246 12/13/23 JE G ONLINE AUCTION OCT 2023 7337149 23650 23650 081 010 36811000.511100. 317796 12/13/23 TZ 7 PAYROLL LABOR DISTRIBUTION 7331212	5,175.00-		7346142	LICENSE FEES	RB	RC	12/21/23	538459		36811000.474100.	010	081	23650
23650 081 010 36811000.474100. 538949 12/27/23 RC RB LICENSE FEES 7350442	5,000.00-		7350442	LICENSE FEES	RB	RC	12/27/23	538949		36811000.474100.	010	081	23650
Total for Object 474100 GENERAL BUSINESS FEES - 23650 Total for Object 081 010 36811000.481100. 481100 INVESTMENT INCOME 22538349 12/13/23 JE G OIP Nov 23 2.8374% 7338025 - 23650 Total for Object 081 010 36811000.491300. 491300 SALE - SURP PROP/FIXED ASSET 22538246 12/13/23 JE G ONLINE AUCTION OCT 2023 7337149 - 23650 081 010 36811000.511100. 3177796 12/13/23 T2 7 PAYROLL LABOR DISTRIBUTION 7331212	4,000.00-		7350442	LICENSE FEES	RB	RC	12/27/23	538949		36811000.474100.	010	081	23650
23650 081 010 36811000.481100. 481100 22538349 12/13/23 JE G OIP Nov 23 2.8374% 7338025 Total for Object 081 010 36811000.491300. 491300 22538246 12/13/23 JE G OIP Nov 23 2.8374% 7338025 23650 081 010 36811000.491300. 491300 22538246 12/13/23 JE G ONLINE AUCTION OCT 2023 7337149 23650 081 010 36811000.511100. 3177796 12/13/23 T2 7 PAYROLL LABOR DISTRIBUTION 7331212	1,500.00-		7350442	LICENSE FEES	RB	RC	12/27/23	538949		36811000.474100.	010	081	23650
Total for Object 481100 INVESTMENT INCOME - 23650 081 010 36811000.491300. 491300 SALE - SURP PROP/FIXED ASSET 22538246 12/13/23 JE G ONLINE AUCTION OCT 2023 7337149 - 23650 081 010 36811000.511100. 3177796 12/13/23 T2 7 PAYROLL LABOR DISTRIBUTION 7331212	27,250.00-								ES	474100 GENERAL BUSINESS FEE		ect	Total for Obj
Total for Object 481100 INVESTMENT INCOME - 23650 081 010 36811000.491300. 491300 SALE - SURP PROP/FIXED ASSET 22538246 12/13/23 JE G ONLINE AUCTION OCT 2023 7337149 - 23650 081 010 36811000.511100. 3177796 12/13/23 T2 7 PAYROLL LABOR DISTRIBUTION 7331212			7220025		6		1-11-1	22520240		20011000 401100	010	001	22650
23650 081 010 36811000.491300. 22538246 12/13/23 JE G ONLINE AUCTION OCT 2023 7337149 Total for Object 491300 SALE - SURP PROP/FIXED ASSET 23650 081 010 36811000.511100. 3177796 12/13/23 T2 7 PAYROLL LABOR DISTRIBUTION 7331212	13,537.75-		/330025	OIP NOV 23 2.8374%	G	JE	12/13/23	22530349			010		
Total for Object 491300 SALE - SURP PROP/FIXED ASSET 23650 081 010 36811000.511100. 3177796 12/13/23 T2 7 PAYROLL LABOR DISTRIBUTION 7331212	13,337.75									401100 INVESTMENT INCOME		ect	Total for Obj
23650 081 010 36811000.511100. 3177796 12/13/23 T2 7 PAYROLL LABOR DISTRIBUTION 7331212	2.76-		7337149	ONLINE AUCTION OCT 2023	G	JE	12/13/23	22538246		36811000.491300.	010	081	23650
	2.76-								ED ASSET	491300 SALE - SURP PROP/FIXED		ect	Total for Obj
	10,477.63		7331212	PAYROLL LABOR DISTRIBUTION	7	Т2	12/13/23	3177796		36811000 511100	010	081	23650
	11,495.51												
Total for Object 511100 PERMANENT SALARIES-WAGES	21,973.14		7310202		,	12	12,27,25	5170205	-WAGES		010		
23650 081 010 36811000.511600. 3178248 12/29/23 T2 7 PAYROLL LABOR DISTRIBUTION 7347037	7,230.86		7347037	PAYROLL LABOR DISTRIBUTION	7	T2	12/29/23	3178248		36811000.511600.	010	081	23650
Total for Object 511600 PER DIEM PAYMENTS	7,230.86									511600 PER DIEM PAYMENTS		ect	Total for Obj
23650 081 010 36811000.512100. 3178203 12/27/23 T2 7 PAYROLL LABOR DISTRIBUTION 7346202	1,526.43		7346202	PAYROLL LABOR DISTRIBUTION	7	T2	12/27/23	3178203		36811000.512100.	010	081	23650
Total for Object 512100 VACATION LEAVE EXPENSE	1,526.43								NSE				
													- - -
23650 081 010 36811000.512200. 3178203 12/27/23 T2 7 PAYROLL LABOR DISTRIBUTION 7346202	75.10		7346202	PAYROLL LABOR DISTRIBUTION	7	T2	12/27/23	3178203			010		
Total for Object 512200 SICK LEAVE EXPENSE	75.10									512200 SICK LEAVE EXPENSE		ect	Total for Obj

T2

7

PAYROLL LABOR DISTRIBUTION

7331212

2,619.41

3177796 12/13/23

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 036

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 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance

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Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
Total for Obje	ect		512300 HOLIDAY LEAVE EXPENSE									2,619.41
23650	081	010	36811000.515100.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		980.69
23650	081	010	36811000.515100.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		980.69
Total for Obje	ect		515100 RETIREMENT PLANS EXPEN	ISE								1,961.38
23650	081	010	36811000.515200.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		947.28
23650	081	010	36811000.515200.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		947.29
23650	081	010	36811000.515200.		3178249	12/29/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7347037		553.19
Total for Obje	ect		515200 FICA EXPENSE									2,447.76
23650	081	010	36811000.515500.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		2,002.59
23650	081	010	36811000.515500.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		2,002.59
Total for Obje	ect		515500 HEALTH INSURANCE EXPEN	ISE								4,005.18
23650	081	010	36811000.521100.		22529353	12/12/23	JE	G	20231101 - 20231130	7336188		1.85
Total for Obje	ect		521100 POSTAGE EXPENSE									1.85
23650	081	010	36811000.521400.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		669.30
Total for Obje	ect		521400 CIO CHARGES									669.30
23650	081	010	36811000.521410.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		473.00
Total for Obje	ect		521410 OCIO - EQUIP LEASING									473.00
23650	081	010	36811000.521441.		53692668	12/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7350429		885.79
Total for Obje	ect		521441 OCIO - COMMUNICATIONS									885.79
23650	081	010	36811000.522200.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		550.00
Total for Obje	ect		522200 CONFERENCE REGISTRATIO	ON								550.00
23650	081	010	36811000.524600.		22410304	12/07/23	JE	G	RENT & LB530 DEC 2023 - OTHER	7318663		19,674.11
Total for Obje	ect		524600 RENT EXPENSE-BUILDINGS									19,674.11
23650	081	010	36811000.531100.		22298032	12/01/23	JE	G	OFFICE DEPOT OCT 2023	7298441		132.58
Total for Obje	ect		531100 OFFICE SUPPLIES EXPENSE	E								132.58
23650	081	010	36811000.534900.		53613041	12/14/23	PV	V	CULLIGAN OF LINCOLN - PURCHASI	7339339		12.00
23650	081	010	36811000.534900.		53613043	12/14/23	PV	V	CULLIGAN OF LINCOLN - PURCHASI	7339339		24.00
23650	081	010	36811000.534900.		53613043	12/14/23	PV	V	CULLIGAN OF LINCOLN - PURCHASI	7339339		85.00

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 STATE OF NEBRASKA

 NIS9002
 MTD General Ledger Detail

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 RACING & GAMING COMMISSION
 General Ledger -65 Central Finance

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 AGENCY DEFINED DIVISION
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Grant

Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	010	36811000.534900.		53613045	12/14/23	PV	V	CULLIGAN OF GRAND ISLAND	7339339		15.00
Total for Obje	ct		534900 MISCELLANEOUS SUP EX	Р								136.00
23650	081	010	36811000.539500.		53569676	12/04/23	PC	V	Purchase Card Offset	7327374		4,388.97
23650	081	010	36811000.539500.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		4,388.97-
Total for Obje	ct		539500 PURCHASING CARD SUSF	PENSE								
23650	081	010	36811000.549200.		2064637	12/29/23	OV	0	MIDWEST ALARM SERVICES - PURCH	7351899		3,012.84
Total for Obje	ct		549200 JANITORIAL/SECURITY SF	RVS								3,012.84
23650	081	010	36811000.554100.		53613039	12/14/23	PV	V	SPECTRUM	7339339		108.76
Total for Obje	ct		554100 DATA SERVICES									108.76
23650	081	010	36811000.574500.		53617712	12/15/23	PV	V	FULTON, ANTHONY W	7340038		117.90
Total for Obje	ct		574500 PERSONAL VEHICLE MILE	AGE								117.90
Total for Busi	ness Unit	36811	000 GAMING ADMIN									26,810.88

Division

Grant

23650

Total for Object

081

020

36812000.522200.

522200 CONFERENCE REGISTRATION

NIS9002 Agency

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		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	020	36812000.511100.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		13,699.10
23650	081	020	36812000.511100.		3178203	12/27/23	T2	7	PAYROLL LABOR DISTRIBUTION	7346202		16,321.79
Total for Obje	ect		511100 PERMANENT SALARIES-WA	AGES								30,020.89
23650	081	020	36812000.512100.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		243.74
23650	081	020	36812000.512100.		3178203		T2	7	PAYROLL LABOR DISTRIBUTION	7346202		207.31
Total for Obje	ect		512100 VACATION LEAVE EXPENSE	Ξ								451.05
23650	081	020	36812000.512200.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		331.58
23650	081	020	36812000.512200.		3178203		T2	7	PAYROLL LABOR DISTRIBUTION	7346202		1,313.89
Total for Obje	ect		512200 SICK LEAVE EXPENSE									1,645.47
23650	081	020	36812000.512300.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		3,568.61
Total for Obje			512300 HOLIDAY LEAVE EXPENSE									3,568.61
23650	081	020	36812000.515100.		3177797	12/12/22	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		1,336.11
23650	081	020	36812000.515100.		3178204		T3	, 7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		1,336.11
Total for Obje		020	515100 RETIREMENT PLANS EXPE	NSE	5176201	12/2//25	15	,		7510202		2,672.22
··· · ·,												· · · · ·
23650	081	020	36812000.515200.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		1,289.57
23650	081	020	36812000.515200.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		1,289.58
Total for Obje	ect		515200 FICA EXPENSE									2,579.15
23650	081	020	36812000.515500.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		2,978.82
23650	081	020	36812000.515500.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		2,978.82
Total for Obje	ect		515500 HEALTH INSURANCE EXPE	NSE								5,957.64
23650	081	020	36812000.521400.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		601.50
Total for Obje	ect		521400 CIO CHARGES									601.50
23650	081	020	36812000.521410.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		380.00
Total for Obje	ect		521410 OCIO - EQUIP LEASING									380.00
23650	081	020	36812000.521441.		53692668	12/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7350429		419.50
Total for Obje			521441 OCIO - COMMUNICATIONS									419.50
,												

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G

PURCHASE CARD TRANSACTION

7327470

300.00

300.00

22478826 12/04/23

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Grant

Agency 036 RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION Division

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		Program	le	edger	Number	Date	Туре	Туре			Code	to Date
23650	081	020	36812000.531100.		53613047	12/14/23	PV	V	EAGLE PRINTING & SIGN	7339339		47.45
Total for Obj	ect		531100 OFFICE SUPPLIES EXPENSE									47.45
23650	081	020	36812000.571100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		151.26
23650	081	020	36812000.571100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		151.26
23650	081	020	36812000.571100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		151.26
23650	081	020	36812000.571100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		130.80
23650	081	020	36812000.571100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		130.80
23650	081	020	36812000.571100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		130.80
Total for Obj	ect		571100 LODGING									846.18
23650	081	020	36812000.571800.		53617718	12/15/23	PV	V	FRAZIER, RONALD J	7340038		59.85
23650	081	020	36812000.571800.		53627114	12/18/23	PV	V	PERKINS, KYLE R	7341881		54.08
Total for Obj	ect		571800 MEALS - TRAVEL STATUS									113.93
23650	081	020	36812000.572100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		728.46
Total for Obj	ect		572100 COMMERCIAL TRANSPORTAT	ΠΟ								728.46
23650	081	020	36812000.573100.		53627272	12/18/23	PV	V	AS - TRANSPORTATION SERVICES B	7342000		202.90
Total for Obj	ect		573100 STATE-OWNED TRANSPORT									202.90
23650	081	020	36812000.574500.		53617718	12/15/23	PV	v	FRAZIER, RONALD J	7340038		251.73
23650	081	020	36812000.574500.		53627114	12/18/23	PV	V	PERKINS, KYLE R	7341881		117.90
Total for Obj	ect		574500 PERSONAL VEHICLE MILEAG	E								369.63
T		2004										F0 004 F9

Total for Business Unit 36812000

GAMING COMPLIANCE

50,904.58

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		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	030	36813000.511100.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		14,382.15
23650	081	030	36813000.511100.		3178203	12/27/23	T2	7	PAYROLL LABOR DISTRIBUTION	7346202		18,516.52
Total for Obj	ect		511100 PERMANENT SALARIES-WA	GES								32,898.67
23650	081	030	36813000.512100.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		318.27
Total for Obj	ect		512100 VACATION LEAVE EXPENSE	Ξ								318.27
23650	081	030	36813000.512200.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		112.79
Total for Obj	ect		512200 SICK LEAVE EXPENSE									112.79
23650	081	030	36813000.512300.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		3,703.31
Total for Obj	ect		512300 HOLIDAY LEAVE EXPENSE									3,703.31
23650	081	030	36813000.515100.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		1,386.56
23650	081	030	36813000.515100.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		1,386.56
Total for Obj	ect		515100 RETIREMENT PLANS EXPE	NSE								2,773.12
23650	081	030	36813000.515200.		3177797		Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		1,282.26
23650	081	030	36813000.515200.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		1,282.25
Total for Obj	ect		515200 FICA EXPENSE									2,564.51
23650	081	030	36813000.515500.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		5,541.21
23650	081	030	36813000.515500.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		5,541.21
Total for Obj	ect		515500 HEALTH INSURANCE EXPE	NSE								11,082.42
23650	081	030	36813000.521400.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		539.50
Total for Obj	ect		521400 CIO CHARGES									539.50
23650	081	030	36813000.521410.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		304.00
Total for Obj	ect		521410 OCIO - EQUIP LEASING									304.00
23650	081	030	36813000.521411.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		450.00
Total for Obj	ect		521411 OCIO - PUBLIC SAFETY CO	MM								450.00
23650	081	030	36813000.521441.		53692668	12/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7350429		436.48
Total for Obj	ect		521441 OCIO - COMMUNICATIONS									436.48
23650	081	030	36813000.531100.		22298032	12/01/23	JE	G	OFFICE DEPOT OCT 2023	7298441		65.12
23650	081	030	36813000.531100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		19.23

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23650	081	030	36813000.531100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		7.91
23650	081	030	36813000.531100.		53613047	12/14/23	PV	V	EAGLE PRINTING & SIGN	7339339		47.45
Total for Obj	ect		531100 OFFICE SUPPLIES EXPENS	E								139.71
23650	081	030	36813000.531200.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		7.99
Total for Ob	ect		531200 IT SUPPLIES									7.99
23650	081	030	36813000.534901.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		1,220.37
23650	081	030	36813000.534901.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		380.00
23650	081	030	36813000.534901.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		245.94
Total for Obj	ect		534901 FIREARMS AND RELATED S	SUPP								1,846.31
23650	081	030	36813000.555510.		2061090	12/18/23	OV	0	TRANSUNION RISK & ALTERNATIVE	7341125		1,045.00
23650	081	030	36813000.555510.		2061090	12/18/23	OV	0	TRANSUNION RISK & ALTERNATIVE	7341125		4.00
23650	081	030	36813000.555510.		2061090	12/18/23	OV	0	TRANSUNION RISK & ALTERNATIVE	7341125		3.00
23650	081	030	36813000.555510.		2061096	12/18/23	OV	0	TRANSUNION RISK & ALTERNATIVE	7341125		4.00
23650	081	030	36813000.555510.		2061096	12/18/23	OV	0	TRANSUNION RISK & ALTERNATIVE	7341125		42.00
Total for Ob	ect		555510 SAAS SUBSCRIPTION FEES	5								1,098.00
23650	081	030	36813000.559100.		53613038	12/14/23	PV	V	TAG INK & THREAD	7339339		1,254.00
Total for Obj	ect		559100 OTHER OPERATING EXP									1,254.00
23650	081	030	36813000.571800.		53617725	12/15/23	PV	V	HOLLOWAY, KIRBY L	7340038		54.08
23650	081	030	36813000.571800.		53627124	12/18/23	PV	V	SALINAS CASTILLO, SAUL E	7341881		54.08
Total for Obj	ect		571800 MEALS - TRAVEL STATUS									108.16
23650	081	030	36813000.573100.		53627264	12/18/23	PV	V	AS - TRANSPORTATION SERVICES B	7342000		1,831.05
23650	081	030	36813000.573100.		53627272	12/18/23	PV	V	AS - TRANSPORTATION SERVICES B	7342000		607.45
Total for Obj	ect		573100 STATE-OWNED TRANSPOR	т								2,438.50
23650	081	030	36813000.574500.		53617713	12/15/23	PV	V	GREENWALT, SCOTT J	7340038		126.02
23650	081	030	36813000.574500.		53617725	12/15/23	PV	V	HOLLOWAY, KIRBY L	7340038		87.78
23650	081	030	36813000.574500.		53627124	12/18/23	PV	V	SALINAS CASTILLO, SAUL E	7341881		125.76
Total for Obj	ect		574500 PERSONAL VEHICLE MILEA	GE								339.56

62,415.30

Agency

Division Grant

NIS9002

036 RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 12/31/23

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Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	040	36814000.511100.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		4,431.43
23650	081	040	36814000.511100.		3178203	12/27/23	T2	7	PAYROLL LABOR DISTRIBUTION	7346202		6,780.36
Total for Obje	ect		511100 PERMANENT SALARIES-W	AGES								11,211.79
23650	081	040	36814000.512100.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		871.80
Total for Obje	ect		512100 VACATION LEAVE EXPENS	E								871.80
23650	081	040	36814000.512200.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		121.07
Total for Obje		010	512200 SICK LEAVE EXPENSE		517750	12/13/23	12	,		, 551212		121.07
23650	081	040	36814000.512300.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		1,356.06
Total for Obje	ect		512300 HOLIDAY LEAVE EXPENSE	Ξ								1,356.06
23650	081	040	36814000.515100.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		507.72
23650	081	040	36814000.515100.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		507.72
Total for Obje	ect		515100 RETIREMENT PLANS EXPE	ENSE								1,015.44
23650	081	040	36814000.515200.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		499.45
23650	081	040	36814000.515200.		3178204		T3	, 7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		499.44
Total for Obje		040	515200 FICA EXPENSE		5170204	12/2//25	15	/	ACTORE BORDEN JOORNAL ENTRIES	7540202		998.89
23650	081	040	36814000.515500.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		515.20
23650	081	040	36814000.515500.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		515.20
Total for Obje	ect		515500 HEALTH INSURANCE EXPE	ENSE								1,030.40
23650	081	040	36814000.521400.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		293.50
Total for Obje	ect		521400 CIO CHARGES									293.50
23650	081	040	36814000.521402.		53692668	12/27/23	PV	v	AS - OCIO - COMMUNICATIONS	7350429		410.45
Total for Obje			521402 OCIO - NETWORK									410.45
23650	081	040	36814000.521410.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		159.00
Total for Obje	ect		521410 OCIO - EQUIP LEASING									159.00
23650	081	040	36814000.521441.		53692668	12/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7350429		209.45
Total for Obje	ect		521441 OCIO - COMMUNICATIONS									209.45
22656	001	0.40			22/70025	12/04/22		6		7227 / 70		22.75
23650	081	040	36814000.531100.	6	22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		22.79
Total for Obje	ct		531100 OFFICE SUPPLIES EXPEN	SE								22.79

R5509168 NIS9002 Agency Division Grant	M 036 000		SAMING COMMISSION		C	MTD Ger General Ledg	OF NEBRA leral Ledger er -65 Centr of 12/31/23	Detail al Finance			01/12/24 Page -	12:59:08 13
Fund	Program	n Sub- Program	Account Number	Sub- ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23650 Total for Ol	081 bject	040	36814000.531200. 531200 IT SUPPLIES		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470		30.90 30.90
Total for Bu	usiness Unit	36814	000 GAMING IT									17,731.54

Agency

Division Grant

NIS9002

036 RACING & GAMING COMMISSION 000 AGENCY DEFINED DIVISION

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 12/31/23

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Fund	Program	Sub-	Account Number	Sub-	Doc	Tran	Tran	Batch	Payee/Explanation	Batch Number	Posted	Month
		Program		ledger	Number	Date	Туре	Туре			Code	to Date
23650	081	050	36815000.511100.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		2,967.48
23650	081	050	36815000.511100.		3178203	12/27/23	T2	7	PAYROLL LABOR DISTRIBUTION	7346202		4,919.08
Total for Obje	ect		511100 PERMANENT SALARIES-W	AGES								7,886.56
22650	004	050			2477706	10/10/00		-		7224242		1 1 55 70
23650	081	050	36815000.512100.		3177796		T2	7		7331212		1,165.79
23650	081	050	36815000.512100.	. –	3178203	12/27/23	T2	7	PAYROLL LABOR DISTRIBUTION	7346202		377.17
Total for Obje	ect		512100 VACATION LEAVE EXPENS	E								1,542.96
23650	081	050	36815000.512200.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		103.73
Total for Obje	ect		512200 SICK LEAVE EXPENSE									103.73
23650	081	050	36815000.512300.		3177796	12/13/23	T2	7	PAYROLL LABOR DISTRIBUTION	7331212		1,059.27
Total for Obje	ect		512300 HOLIDAY LEAVE EXPENSE	Ξ								1,059.27
23650	081	050	36815000.515100.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		396.61
23650	081	050	36815000.515100.		3178204		T3	, 7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		396.61
Total for Obje			515100 RETIREMENT PLANS EXPE	ENSE	0170201	, _ , _ , _ 0				1010202		793.22
23650	081	050	36815000.515200.		3177797	12/13/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		377.76
23650	081	050	36815000.515200.		3178204	12/27/23	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7346202		377.77
Total for Obje	ect		515200 FICA EXPENSE									755.53
23650	081	050	36815000.515500.		3177797	12/12/22	Т3	7	ACTUAL BURDEN JOURNAL ENTRIES	7331212		544.92
	081	050					T3	7				
23650 Tatal far Obid		050	36815000.515500. 515500 HEALTH INSURANCE EXPE		3178204	12/27/25	15	/	ACTUAL BURDEN JOURNAL ENTRIES	7346202		544.92
Total for Obje			515500 TIEAETT INSORANCE EXFL									1,009.04
23650	081	050	36815000.521400.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		355.50
Total for Obje	ect		521400 CIO CHARGES									355.50
23650	081	050	36815000.521410.		53692673	12/27/23	PV	V	AS - OCIO - IMSERVICES	7350435		206.00
Total for Obje	ect		521410 OCIO - EQUIP LEASING									206.00
23650	081	050	36815000.521441.		53692668	12/27/23	PV	V	AS - OCIO - COMMUNICATIONS	7350429		241.55
Total for Obje			521441 OCIO - COMMUNICATIONS	;				-				241.55
	/											
23650	081	050	36815000.527100.		2061307	12/18/23	OV	0	IDEMIA IDENTITY & SECURITY USA	7341501		2,394.00
23650	081	050	36815000.527100.		2061307	12/18/23	OV	0	IDEMIA IDENTITY & SECURITY USA	7341501		2,394.00
23650	081	050	36815000.527100.		2061308	12/18/23	OV	0	IDEMIA IDENTITY & SECURITY USA	7341501		2,717.00
Total for Obje	ect		527100 REP & MAINT-OFFICE EQU	ЛР								7,505.00

Fund

23650

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Total for Object

NIS9002 Agency

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STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 12/31/23

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Batch Number

Division Grant

036 **RACING & GAMING COMMISSION** 000 AGENCY DEFINED DIVISION

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	ledger	Number	Date	Туре	Туре			Code
36815000.531100.		22298032	12/01/23	JE	G	OFFICE DEPOT OCT 2023	7298441	
36815000.531100.		22478826	12/04/23	J1	G	PURCHASE CARD TRANSACTION	7327470	
36815000.531100.		53613049	12/14/23	PV	V	IDENTISYS INC	7339339	
531100 OFFICE SUPPLIES EXPEN	SE							

Payee/Explanation

23650	081	050	36815000.545001.	53692665 12/27/23	PV	V	NEBRASKA STATE PATROL	7350429	3,054.37
Total for Obje	ct		545001 FINGERPRINT SERVICES						3,054.37
23650	081	050	36815000.554900.	2060696 12/15/23	OV	0	ONE SOURCE THE BACKGROUND CHEC	7339636	88.00
Total for Obje	ct		554900 OTHER CONTRACTUAL SERVICES						88.00
23650	081	050	36815000.555510.	2064638 12/29/23	OV	0	DILIGENT CORPORATION	7351899	1,000.00
23650	081	050	36815000.555510.	2064638 12/29/23	OV	0	DILIGENT CORPORATION	7351899	5,500.00
Total for Obje	ct		555510 SAAS SUBSCRIPTION FEES						6,500.00
23650	081	050	36815000.555520.	2064638 12/29/23	OV	0	DILIGENT CORPORATION	7351899	1,000.00
Total for Obje	ct		555520 SAAS IMPLEMENTATION						1,000.00
23650	081	050	36815000.574500.	53617709 12/15/23	PV	V	RYDMAN, SHANNENE S	7340038	91.70
Total for Obje	ct		574500 PERSONAL VEHICLE MILEAGE						91.70
Total for Busi	ness Unit	368	15000 GAMING LICENSE						32,733.20
Total For Gra	nt Project #								190,064.60
Total for Divis	ion		000						190,064.60

Grant

NIS9002

Agency 036 **RACING & GAMING COMMISSION** 001 AGENCY DEFINED DIVISION Division

STATE OF NEBRASKA MTD General Ledger Detail General Ledger -65 Central Finance As of 12/31/23

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Fund Program Sub- Account Number Sub- Doc Tran Tran Batch Payee/Explanation Batch Nur	mber Posted Month
Program ledger Number Date Type Type	Code to Date
23610 074 000 36100000.454300. 538445 12/19/23 RC RB NOVEMBER 2023 STF 7343228	9,461.99-
23610 074 000 36100000.454300. 538445 12/19/23 RC RB NOVEMBER 2023 STF 7343228	11,490.05-
23610 074 000 36100000.454300. 538445 12/19/23 RC RB NOVEMBER 2023 STF 7343228	1,715.78-
23610 074 000 3610000.454300. 538445 12/19/23 RC RB NOVEMBER 2023 STF 7343228	5,576.46-
Total for Object 454300 PARI-MUTUEL WAGERING TAX	28,244.28-
23610 074 000 36100000.474100. 22501370 12/07/23 JT G TYLER TECH CC 12/5/23 7332353	55.00-
23610 074 000 36100000.474100. 22508311 12/08/23 JT G TYLER TECH AGENCY CC 12/06/23 7333474	125.00-
23610 074 000 36100000.474100. 22508311 12/08/23 JT G TYLER TECH AGENCY CC 12/06/23 7333474	110.00-
23610 074 000 36100000.474100. 536787 12/12/23 RC RB LICENSE FEES 7336362	50.00-
23610 074 000 36100000.474100. 537696 12/12/23 RC RB LICENSE FEES 7340181	305.00-
23610 074 000 36100000.474100. 537696 12/15/23 RC RB LICENSE FEES 7340181	15.00-
23610 074 000 36100000.474100. 537696 12/15/23 RC RB LICENSE FEES 7340181	100.00-
23610 074 000 36100000.474100. 22608013 12/21/23 JT G tyler tech 12/19/2023 7345912	30.00-
23610 074 000 36100000.474100. 22000013 12/21/23 ST G (Here(H 12/19/2023 7345912 23610 074 000 36100000.474100. 538444 12/21/23 RC RB LICENSE FEES 7345917	190.00-
23610 074 000 36100000.474100. 22615889 12/22/23 JT G tyler tech cc 12 22 2023 7347034	50.00-
Z3010 074 000 30100000,474100. Z2013009 7222123 51 G Iyler recht (C 12 22 2023) 7347034 Total for Object 474100 GENERAL BUSINESS FEES 7347034 7347034 7347034	1,030.00-
23610 074 000 36100000.481100. 22538349 12/13/23 JE G OIP Nov 23 2.8374% 7338025	526.09-
Total for Object 481100 INVESTMENT INCOME 22550545 12/15/25 52 6 6/1 100/25 200/4/1 7550025	526.09-
23610 074 000 36100000.512100. 3177796 12/13/23 T2 7 PAYROLL LABOR DISTRIBUTION 7331212	1,311.80
Total for Object 512100 VACATION LEAVE EXPENSE	1,311.80
23610 074 000 36100000.515100. 3177797 12/13/23 T3 7 ACTUAL BURDEN JOURNAL ENTRIES 7331212	98.23
Total for Object 515100 RETIREMENT PLANS EXPENSE	98.23
23610 074 000 36100000.515200. 3177797 12/13/23 T3 7 ACTUAL BURDEN JOURNAL ENTRIES 7331212	100.35
Total for Object 515200 FICA EXPENSE	100.35
23610 074 000 36100000.524600. 22410304 12/07/23 JE G RENT & LB530 DEC 2023 - OTHER 7318663	2,185.00
Total for Object 524600 RENT EXPENSE-BUILDINGS	2,185.00
23610 074 000 36100000.545000. 2061333 12/18/23 OV O INDUSTRIAL LABORATORIES CO INC 7341572	1,680.00
23610 074 000 36100000.545000. 2061333 12/18/23 OV O INDUSTRIAL LABORATORIES CO INC 7341572	1,180.00
Total for Object 545000 LABORATORY SERVICES	2,860.00
23610 074 000 36100000.545001. 53692665 12/27/23 PV V NEBRASKA STATE PATROL 7350429	113.13
Total for Object 545001 FINGERPRINTS	113.13

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Fund	Program	Sub- Program	Account Number	Sub- ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
23610 Total for Objec	074 :t	000	36100000.571100. 571100 LODGING		53627194	12/18/23	PV	V	HOLIDAY INN - LINCOLN SOUTHWES	7341936		98.00 98.00
Total for Busine	ess Unit	361000	000 ADMINISTRATION									23,033.86-
Total For Gran	t Project #											23,033.86-
Total for Division	on	0	01									23,033.86-

167,030.74

Total for Agency 036 RACING & GAMING COMMISSION

WINTER SIMULCAST AGREEMENT 2024

Fonner Park (January 1 through February 15, 2024)

It is hereby agreed between "Fonner Park" and the Nebraska Division of the Horsemen's Benevolent & Protective Association, Inc. hereinafter referred to as "HBPA", that Fonner Park has the permission of the HBPA to interstate simulcast from the attached list of locations for their respective fees.

The permission of the HBPA is expressly granted on the condition that Fonner Park shall withhold for purses twenty-five percent (25%) of the commission and breakage received from simulcast handle when acting as the receiving track, except during the week of the Breeders' Cup for which Fonner Park shall withhold twenty percent (20%) for purses. Fonner Park shall also withhold fifty-five one-hundredths of one percent (0.55%) of the commission and breakage for the Nebraska HBPA. Fonner Park will allow the Nebraska HBPA to have electronic access to itemization of these funds, identified in common usage as track handle for each track with which it does business.

Parties further agree that all interstate simulcasting revenues dedicated for purse money shall be escrowed in a financial institution to bear interest and such interest shall be paid to the Nebraska HBPA Employee Benefit Trust Fund at the start of their succeeding live thoroughbred race meet and further that Fonner Park shall give supporting documentation and an accounting of these funds to the HBPA on a weekly basis

It is further agreed by and between the parties that either party may cancel this agreement upon 48 hours written notice.

Dated this ______ day of December, 2023.

Garded W Walle Garald "Wally" Wollesen

Garald "Wally" Wollese President, HBPA Chris Kotulak C.E.O., FONNER PARK

12-29-2023 date

Tom Sage, Executive Director

Approved by the State Racing Commission:

Dennis Lee, Chairman

Exhibit A

January 1, 2024 to February 15, 2024

Aqueduct-7% Arapahoe Park-3% Arizona Downs-3.25% Arlington-5% Assiniboia Downs-3% Belmont-7% (Belmont)-9% Belterra Park-3% Canterbury-4.25% **Century Downs-3% Century Mile-3%** Charles Town-3% **Churchill Downs-8%** (Kentucky Derby/Oaks)-10.65% Grants Pass-3.25% (Kentucky Derby/ Oaks & Futures-8%) **Colonial Downs-5%** Columbus Del Mar-6.15%

Delaware Park-4.25% Delta Downs-3.50% Downs at Albuquerque-3% Dubai Racing UK-6.5% Ellis Park-5% Emerald Downs-3.5% **Evangeline Downs-3.5%** Fair Grounds-5% Fair Meadows-3.25% FanDuel (Fairmount)-3.5% Finger Lakes-3% Fort Erie-3% Golden Gate-5.4% Gulfstream Park-6% Happy Valley-6% Hastings-3% Hawthorne-3.25% Hippodromo Chile - 4% Horseman's Park

Horseshoe Indianapolis-4% Keeneland-4.35% Kentucky Downs-5.5% Laurel Park-4.75% Lone Star Park-3.75% Los Alamitos-6.15% Louisiana Downs-4.5% Mahoning Valley-3% Monmouth Park-4.75% **Mountaineer Park-3%** Oaklawn Park-5% Parx-3% Penn National-3% Pimlico-4.75% (Preakness)-10.20% (Black Eyed Susan)-10.20% Prairie Meadows-3% Presque Isle-4.5% **Remington Park-3%**

Retama-3% Sam Houston-3% Santa Anita Park-6.15% Santa Rosa-4.65% Saratoga-7% Saudi Cup-5% Sha Tin-6% SIS Australia-3% SRW Australia - 4% Sonomo County Fair-5% Sunland Park-4% Sunray Park-3% Tampa Bay Downs-5.5% Thistledown-3.75% **Timonium Fair-3%** Turf Paradise-3.375% Turfway-5% Will Rogers Downs-3.25% Woodbine-3.5% Zia Park-3%

California Tracks Add 0.5% on Exotics

WINTER SIMULCAST AGREEMENT 2024

Horsemen's Park (January 1 through February 15, 2024)

It is hereby agreed between "Horsemen's Park" and the Nebraska Division of the Horsemen's Benevolent & Protective Association, Inc. hereinafter referred to as "HBPA", that Horsemen's Park has the permission of the HBPA to interstate simulcast from the attached list of locations for their respective fees.

Parties further agree that all interstate simulcasting revenues dedicated for purse money shall be escrowed in a financial institution to bear interest and such interest shall be paid to the Nebraska HBPA Employee Benefit Trust Fund at the start of their succeeding live thoroughbred race meet and further that Horsemen's Park shall give supporting documentation and an accounting of these funds to the HBPA on a weekly basis.

It is further agreed by and between the parties that either party may cancel this agreement upon 48 hours written notice.

Dated this $29^{\pm h}$ day of December, 2023.

Harald W Wollesen

Garald "Wally" Wollesen President, HBPA

MATHONIAS is (Dec 29, 2023 16:59 CST) Lori Thomas Director of Racing, Horsemen's Park

Approved by the State Racing Commission:

Tom Sage, Executive Director

Dennis Lee, Chairman

12-29-2023 date



December 28, 2023

Tom Sage Ne Racing Commission Lincoln, NE RE: Simulcast Request for Horsemen's Park

The following simulcasting schedule is submitted for your approval. We are seeking approval from January 1 through December 31, 2024

TRACK	RATE		
Aqueduct	6.75%	Golden Gate	5.4% & 5.9%
Arapahoe Park	3%	Gulfstream	6%
Arizona Downs	3.75%	Gulfstream Park West/Calder	6%
Belmont	7%	Gulfstream - Pegasus World Cup	10.20%
Belm Day, Belm Stakes & Travers	9.25%	Hawthorne	3.5%
Belm NYRA DD & True Met DD	9.25%	Horsemen's Park	
Belterra	3%	Horseshoe Indianapolis (Indiana)	4%
Breeders' Cup	TBD	Keeneland	4.35%
Ca Fairs	4.4% & 4.9%	Kentucky Downs	5.5%
Canterbury	4.5%	Laurel	4.75%
Charles Town	3%	Lone Star	3.75%
Churchill	8%	Los Alamitos	6.15% & 6.65%
Kent Derby, Kent Oaks, P-3, etc	10.80%	Louisiana Downs	4.5%
Derby/Oaks Futures & DD Futures		Mahoning Valley	3%
Colonial Downs Gaming	5%	Meadowlands Harness	3.5%
Columbus		Meadowlands @ Monmouth	4.75%
Del Mar	6.15% & 6.65%	Mohawk	3%
Delaware Park	4.5%	Monmouth Park	4.75%
Delta Downs	3.25%	Mountaineer	3%
Dubai World Cup	7%	Northfield Harness	3%
Ellis Park	5%	Oaklawn	5%
Emerald Downs	3.75%	Oaklawn Hdcp & Ark Derby	6%
Evangeline Park	3.25%	Penn Nat	3%
Fairgrounds	5%	Philadelphia Park (Parx)	3%
		Pimlico	4.75%
Fair Meadows	3.25%	Preakness & Black Eyed Susan	10.2%
Fairmount Park Inc	3.25%	Pleasanton (Ca Fair)	4.4% & 4.9%
Ferndale (CA Fairs)	4.4% & 4.9%	Pomona @ Los Alamitos	4.4% & 4.9%
Finger Lakes	4%	Prairie Meadows	3%
Fonner Park		Presque Isle	4.5%
Fresno (CA Fairs)	4.4% & 4.9%	Remington	3%
		Sacramento (Ca Fair)	4.4% & 4.9%

Page 2 Omaha

Sam Houston Santa Anita		3% 6.15% & 6.65%
Santa Rosa(Sonoma)	(Ca Fairs)	4.4% & 4.9%
Saratoga		7.25%
Saudi Cup Races		TBD
Stockton (Ca Fairs)		4.4% & 4.9%
Stronach Pick 5		4.75%
Sunland		3%
Tampa Bay Downs		5.75%
Thistledown		TBD
Turf Paradise		3.375%
Turfway		5%
Will Rogers Downs		3.25%
Woodbine		3%
Woodbine Harness		3%
Zia Park		3%

Please let me know that we have your approval.

Sincerely;

they and Pa

Patricia Shefland Simulcast Coordinator Horsemen's Park

cc: H.B.P.A. INC

WINTER SIMULCAST AGREEMENT 2024

Legacy Downs (January 1 through February 15, 2024)

It is hereby agreed between "Legacy Downs" and the Nebraska Division of the Horsemen's Benevolent & Protective Association, Inc. hereinafter referred to as "HBPA", that Legacy Downs has the permission of the HBPA to interstate simulcast from the attached list of locations for their respective fees.

Parties further agree that all interstate simulcasting revenues dedicated for purse money shall be escrowed in a financial institution to bear interest and such interest shall be paid to the Nebraska HBPA Employee Benefit Trust Fund at the start of their succeeding live thoroughbred race meet and further that Legacy Downs shall give supporting documentation and an accounting of these funds to the HBPA on a weekly basis.

It is further agreed by and between the parties that either party may cancel this agreement upon 48 hours written notice.

Dated this 29^{\pm} day of December, 2023.

Garald W. Wollesen

Garald "Wally" Wollesen President, HBPA

c 29, 2023 16:58 CST)

Lori Thomas Director of Racing, LEGACY DOWNS

Approved by the State Racing Commission:

Tom Sage, Executive Director

Dennis Lee, Chairman

12-29-2025 date



December 28, 2023

Tom Sage Ne Racing Commission Lincoln, NE RE: Simulcast Request for Legacy Downs (Lincoln Race Course)

The following simulcasting schedule is submitted for your approval. We are seeking approval from January 1 through December 31, 2024

TRACK	RATE		
Aqueduct	6.75%	Golden Gate	5.4% & 5.9%
Arapahoe Park	3%	Gulfstream	6%
Arizona Downs	3.75%	Gulfstream Park West/Calder	6%
Belmont	7%	Gulfstream - Pegasus World Cup	10.20%
Belm Day, Belm Stakes & Travers	9.25%	Hawthorne	3.5%
Belm NYRA DD & True Met DD	9.25%	Horsemen's Park	
Belterra	3%	Horseshoe Indianapolis (Indiana)	4%
	TBD	Keeneland	4.35%
Breeders' Cup	4.4% & 4.9%	Kentucky Downs	5.5%
Ca Fairs	4.5%	Laurel	4.75%
Canterbury	3%	Lone Star	3.75%
Charles Town	8%	Los Alamitos	6.15% & 6.65%
Churchill	10.80%	Louisiana Downs	4.5%
Kent Derby, Kent Oaks, P-3, etc	8%	Mahoning Valley	3%
Derby/Oaks Futures & DD Futures	5%	Meadowlands Harness	3.5%
Colonial Downs Gaming	570	Meadowlands @ Monmouth	4.75%
Columbus	6.15% & 6.65%	Mohawk	3%
Del Mar	4.5%	Monmouth Park	4.75%
Delaware Park		Mountaineer	3%
Delta Downs	3.25%	Northfield Harness	3%
Dubai World Cup	7%		5% [.]
Ellis Park	5.%	Qaklawn	5 % 6%
Emerald Downs	3.75%	Oaklawn Hdcp & Ark Derby	3%
Evangeline Park	3.25%	Penn Nat	3%
Fairgrounds	5%	Philadelphia Park (Parx)	4.75%
	• • •	Pimlico	
Fair Meadows	3.25%	Preakness & Black Eyed Susan	10.2%
Fairmount Park Inc	3.25%	Pleasanton (Ca Fair)	4.4% & 4.9%
Ferndale (CA Fairs)	4.4% & 4.9%	Pomona @ Los Alamitos	4.4% & 4.9%
Finger Lakes	4%	Prairie Meadows	3%
Fonner Park		Presque Isle	4.5%
Fresno (CA Fairs)	4.4% & 4.9%	Remington	3%
· ·		Sacramento (Ca Fair)	4.4% & 4.9%

Sam Houston	3%
Santa Anita	6.15% & 6.65%
Santa Rosa(Sonoma) (Ca Fairs)	4.4% & 4.9%
Saratoga	7.25%
Saudi Cup Races	TBD
Stockton (Ca Fairs)	4.4% & 4.9%
Stronach Pick 5	4.75%
Sunland	3%
Tampa Bay Downs	5.75%
Thistledown	TBD
Turf Paradise	3.375%
Turfway	5%
Will Rogers Downs	3.25%
Woodbine	3%
Woodbine Harness	3%
Zia Park	3%

Please let me know that we have your approval.

Sincerely;

Patin chefen

Patricia Shefland Simulcast Coordinator Legacy Downs (Formerly Lincoln Race Course)

cc: H.B.P.A. INC

WINTER SIMULCAST AGREEMENT 2024

Columbus Exposition and Racing (January 1 through February 15, 2024)

It is hereby agreed between Columbus Exposition and Racing and the Nebraska Division of the Horsemen's Benevolent & Protective Association, Inc. hereinafter referred to as "C.E.R" "HBPA" respectively, that C.E.R. has the permission of the HBPA to interstate simulcast from the attached list of locations for their respective fees.

The permission of the HBPA is expressly granted on the condition that C.E.R. shall withhold for purses thirty percent (30%) of the commission and breakage received from simulcast handle when acting as the receiving track, except during the week of the Breeders' Cup for which C.E.R. shall withhold twenty-five percent (25%) for purses. C.E.R. shall also withhold fifty-five one-hundredths of one percent (0.55%) of the commission and breakage for the Nebraska HBPA. C.E.R. will allow the Nebraska HBPA to have electronic access to itemization of these funds, identified in common usage as track handle for each track with which it does business.

Parties further agree that all interstate simulcasting revenues dedicated for purse money shall be escrowed in a financial institution to bear interest and such interest shall be paid to the Nebraska HBPA Employee Benefit Trust Fund at the start of their succeeding live thoroughbred race meet and further that C.E.R. shall give supporting documentation and an accounting of these funds to the HBPA on a weekly basis.

It is further agreed by and between the parties that either party may cancel this agreement upon 48 hours written notice.

Dated this $29^{\frac{t_1}{2}}$ day of December, 2023.

Grald W Wollesen)

Garald "Wally" Wollesen President, HBPA

Dan Clarey Dan Clarey

Dan Clarey C.E.R.

Approved by the State Racing Commission:

12-29-202-date

Tom Sage, Executive Director

Dennis Lee, Chairman

Columbus Exposition & Racing
Import Tracks

AQUEDUCT

DELTA DOWNS

FAIR GROUNDS

GOLDEN GATE FIELDS

GULFSTREAM PARK HOLLYWOOD CASINO AT CHARLES TOWN RACES

LAUREL PARK

OAKLAWN PARK

SANTA ANITA PARK

TAMPA BAY DOWNS

TURFWAY PARK

2024Winter MeetFeeJanuary 1-February 15, 20247.25%01/01/2024 - 03/30/2024 (TB)3.00%10/06/2023 - 02/24/2024 (TB)5.00%11/17/2023 - 03/24/2024 (TB)5.75%12/26/2023 - 06/09/2024 (TB)6.00%12/01/2023 - 03/31/2024 (TB)3.00%01/03/2024 - 12/14/2024 (TB)4.75%01/05/2024 - 03/30/2024 (TB)5.00%12/08/2023 - 05/04/2024 (TB)6.53%12/26/2023 - 04/07/2024 (TB)5.00%07/01/2023 - 06/30/2024 (TB)5.00%01/03/2024 - 03/30/2024 (TB)



Gaming and Horseracing Market Analysis and Socioeconomic Study

State of Nebraska

Prepared for:

Nebraska Racing and Gaming Commission

December 2023

Prepared by:

The Innovation Group 400 North Peters Street Suite 206 New Orleans, LA 70130 504.523.0888 www.theinnovationgroup.com

Gaming and Horseracing Market Analysis and Socioeconomic Study

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INTRODUCTION

The Innovation Group was commissioned by the Nebraska Racing and Gaming Commission (NRGC) to conduct a statewide horse racing industry analysis, gaming market analysis, and socioeconomic impact study.

The Horse Racing Analysis looks at historical trends and current performance and spare capacity at existing racetracks in Nebraska. Nebraska Initiative 431 links casino development to racing licenses. Therefore, any further casino development beyond the six existing racing license holders would require development of a racetrack. Of the six existing tracks, only one—Fonner Park— operates a full racing schedule. The remaining five tracks have more than ample spare capacity to accommodate up to a four-fold growth in live racing.

The Gaming Market Analysis utilizes a drivetime gravity model to assess the revenue potential for Nebraska commercial casinos for the following eight scenarios:

- Baseline: this includes casinos only at the currently licensed racetracks in Adams, Dakota, Douglas, Hall, Lancaster, and Platte counties.
- Scenario 1: assuming a racetrack and casino are approved for Bellevue
- Scenario 2: assuming a racetrack and casino are approved for Norfolk
- Scenario 3: assuming a racetrack and casino are approved for York
- Scenario 4: assuming a racetrack and casino are approved for North Platte
- Scenario 5: assuming a racetrack and casino are approved for Gering
- Scenario 6: assuming a racetrack and casino are approved for Kimball
- Scenario 7: assuming the racetrack in Hastings is relocated to Ogallala
- Scenario 8: assuming a combination of Scenarios 1-7

The gravity model is an analytical tool that defines the behavior of a population based on travel distance and the availability of goods or services at various locations. The model results, summarized in Table 39, shows that Scenario 8 has the highest net gain to the state but by far the largest impact on existing license holders. Scenarios 5 and 6 involve very little overlap with existing licenses. Scenario 7 does not involve the addition of a new racing license but rather the relocation of the Hastings license farther west, to Ogallala, where it would have improved market potential and lower overlap with the other five existing licenses.

The Social and Community Impact Analysis discusses the potential impacts of casinos on factors such as problem gambling, crime, local businesses, community services, household finances, public health, and unemployment. Given the newness of the Nebraska casino industry, potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets. Therefore, in this report we provide benchmarks of socio-economic indicators from pre-Nebraska-casino development. These benchmarks can be compared in future reports with future data to assess the socio-economic impacts of Nebraska casino development over time.

RACING INDUSTRY ANALYSIS

Nebraska Initiative 431 links casino development to racing licenses. Therefore, any further casino development beyond the six existing racing license holders would require development of a racetrack. Of the six existing tracks, only one—Fonner Park—operates a full racing schedule, with 42 race days in 2023. Columbus Exposition & Racing offered nine race days in 2023, and Atokad offered two. The remaining three tracks offered one day.

Below are tables highlighting historical statistics regarding the current state of horse racing industry across Nebraska.

Statewide

Historically there were significantly more race days and races offered in Nebraska. In 1975, 183 race days and 1,589 races were offered at five tracks, more than three times the race days and more than four times the number of races compared to 2022.

	Table 1: Historical Statewide Summary													
	1960	1965	1970	1975	1987	2007	2008	2009	2022					
Tracks	8	7	6	5					6					
Race Days	140	162	164	183	180	106	103	103	53					
Races		1,381	1,408	1,589					371					
Handle (MMs)	\$36	\$49	\$61	NA	\$88	\$97	\$98	\$90	\$55					
Purse Distribution	\$1,691,520	\$2,517,525	\$3,333,070	\$5,847,785										
Attendance Paid	656,417	835,888	920,405	1,181,033										

The Nebraska breeding industry has already shown signs of increasing as a result of the gaming legislation (as discussed in the Breed Analysis below). In 2023, 91 Nebraska-bred horses raced at Nebraska tracks.

Table 2: Statewide Starters												
	2016	2017	2018	2019	2020	2021	2022	2023				
Number of Starters	847	820	767	732	761	762	698	729				
Nebraska Bred Horses	110	111	102	108	95	90	89	91				

Most Nebraska-bred starts occurred at Fonner Park, followed by Columbus.

			utu, Ny i	Tuon			
2016	2017	2018	2019	2020	2021	2022	2023
3	3	3	7	8	8	8	16
156	138	131	98	16	84	96	47
6							
383	377	270	319	414	253	322	392
95	94	117	134	12	91	4	3
6	16	16	8	8	8	4	2
649	628	537	566	458	444	434	460
	2016 3 156 6 383 95 6	2016 2017 3 3 156 138 6 383 383 377 95 94 6 16	2016201720183331561381316-383377270959411761616	2016 2017 2018 2019 3 3 3 7 156 138 131 98 6	3 3 3 7 8 156 138 131 98 16 6	20162017201820192020202133378815613813198168463833772703194142539594117134129161616888	20162017201820192020202120223337888156138131981684966383377270319414253322959411713412914616168884

Table 3: Nebraska Bred Starts Data, by Track

Handle in Nebraska has declined over the last decade or so, from \$79 million in 2012 to \$55 million in 2022.

	Table 4: Statewide Pari-Mutuel Handle by Year (000s)													
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022			
Live Meet	\$8,445	\$5,592	\$5,493	\$5,697	\$6,021	\$5,982	\$5,175	\$5,252	\$2,539	\$5,820	\$5,680			
Intrastate	\$2,952	\$1,594	\$1,623	\$2,553	\$1,203	\$1,176	\$1,043	\$4,171	\$1,286	\$1,003	\$881			
Interstate	\$67,478	\$61,215	\$60,912	\$61,052	\$63,722	\$60,607	\$57,410	\$52,500	\$51,469	\$50,028	\$48,357			
Total	\$78,687	\$68,401	\$68,028	\$69,301	\$71,081	\$67,932	\$63,735	\$63,324	\$55,488	\$56,975	\$55,007			

As the following tables show, there is more than sufficient capacity with the state's existing six racing licenses to allow for a tripling or quadrupling of racing in Nebraska. The data do not support the addition of more racing licenses.

Hastings

FairPlay Park at the Adams County Fairgrounds in Hastings is currently the only track racing Quarter Horses. It runs only one race a year with three horses.

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Race days, total	1	1	1	1	1	1	1	1	1	1
Race days, stakes	0	0	0	0	0	0	0	0	0	0
Races, total	1	1	1	1	1	1	1	1	1	1
Races, stakes	0	0	0	0	0	0	0	0	0	0
Starters, total	3	3	3	3	3	3	2	3	3	3
Starts, total	3	3	3	3	3	3	2	3	3	3
Nebraska-bred starters	3	3	3	3	3	3	2	3	3	3
Nebraska-bred starts	3	3	3	3	3	3	2	3	3	3
Racing Season	23-Apr	29-Apr	10-May	9-Aug	11-Sept	12-Sept	15-Oct	29-Apr	5-May	6-Apr
Field Size	3	3	3	3	3	3	3	3	3	3
Purse Money	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$7,500
Live Handle	\$483	\$184	\$70	\$79	\$56	\$104	\$54	\$100	\$137	\$99
Export Handle	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Handle	\$0	\$0	\$70	\$79	\$56	\$104	\$54	\$100	\$137	\$99
Employees	30	30	30	30	30	30	30	30	30	30

Table 5: Hastings Statistics by Year

Columbus Exposition and Racing

Race days at Columbus Exposition and Racing (CER) have reduced to 9 in the past three years from 16, and the number of races to 235 in 2023 from 370 in 2014. Field size had fallen to below six but rebounded to 7.38 in 2023.

	Table 6: CER Columbus Statistics by Year											
Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Race days, total	16	16	16	16	14	11	4	9	9	9		
Race days, stakes	5	5	5	5	5	5	0	5	5	6		
Races, total	123	122	125	122	105	89	4	67	52	74		
Races, stakes	5	5	5	5	5	5	0	5	5	6		
Starters, total	370	368	355	348	285	244	16	186	129	235		
Racing Season	Aug/Sept	Aug/Sept	Aug/Sept	Aug/Sept	Aug/Sept	Aug/Sept	Aug/Sept	Aug/Sept	Aug/Sept	Aug/Sept		
Field Size	6.68	6.46	6.32	6.44	6.35	6.44	4.00	5.76	5.71	7.38		
Purse Money	\$525,000	\$555,000	\$563,784	\$539,872	\$459,811	\$385,205	\$30,000	\$336,000	\$274,000	\$369,405		
Stakes	\$35,000	\$45,000	\$10,000	\$39,400	\$49,700	\$49,200		\$75,800	\$73,350	\$88,350		
Breed Awards	\$95,000	\$105,000	\$125,213	\$27,332	\$20,695	\$23,080	\$1,204	\$10,315	\$7,911	\$3,461		
Live Handle (000s)	\$693	\$742	\$739	\$654	\$597	\$542	\$12	\$286	\$226	\$218		
Export Handle (000s)	\$233	\$263	\$275	\$218	\$217	\$182		\$112	\$63	\$86		
Employees	71	66	65	63	61	63	32	66	62	65		

Atokad

Atokad has only live handle, no export or simulcast. Limited racing data was provided. Two days of racing were offered in 2023 and one in 2022, offering three races per day.

Table 7: Atokad Statistics												
Year	2016	2017	2018	2019	2020	2021	2022	2023				
Live Handle	\$2,156	\$6,485	\$9,092	\$11,650	\$1,778	\$7,014	\$0	\$14,992				
Race Days							1	2				
Starts, Nebraska Bred Horses	3	3	3	7	8	8	8	16				
Number of Employees	24	24	24	24	24	24	24	24				

Fonner Park

Fonner Park at the state fairgrounds in Grand Island is Nebraska's leading racetrack, accounting for three-quarters of the state's race days. The number of race days and races has increased in 2022 and 2023.

Table 8: Fonner Park Statistics by Year													
Year	2016	2017	2018	2019	2020	2021	2022	2023					
Race days, total	31	29	29	30	40	30	37	42					
Race days, stakes	13	13	13	13	12	13	17	18					
Races, total	283	271	255	265	346	268	313	320					
Races, stakes	13	13	13	13	12	13	17	18					
Starters, total	684	647	608	618	759	718	682	595					
Starts, total	2,157	2,142	1,886	1,944	2,782	2,116	2,339	2,152					
Nebraska-bred starters	104	106	87	103	93	87	86	83					
Nebraska-bred starts	392	322	253	414	319	270	377	383					
Opening Day	26-Feb-16	25-Feb-17	23-Feb-18	22-Feb-19	21-Feb-20	19-Feb-21	19-Feb-22	10-Feb-23					
Closing Day	7-May-16	6-May-17	5-May-18	4-May-19	27-May-20	1-May-21	21-May-22	20-May-23					
Average field size	7.6	7.9	7.4	7.3	8.0	7.9	7.5	6.7					
"Base" purses	\$1,576,191	\$1,611,000	\$1,488,785	\$1,628,089	\$2,029,980	\$1,842,122	\$2,156,720	\$2,108,971					
Purse supplements	\$197,966	\$193,297	\$117,045	\$52,934	\$56,939	\$36,254	\$102,752	\$474,038					
Total purses (base + supplements)	\$1,774,157	\$1,804,297	\$1,605,830	\$1,681,023	\$2,086,919	\$1,878,376	\$2,259,472	\$2,583,009					
Live handle (000s)	\$4,568	\$4,535	\$3,807	\$3,908	\$2,529	\$4,650	\$5,452	\$5,052					
Export handle (000s)	\$2,522	\$2,851	\$2,815	\$3,601	\$105,016	\$16,484	\$16,241	\$1,435					
Total handle (000s)	\$7,090	\$7,385	\$6,622	\$7,508	\$107,545	\$21,134	\$21,693	\$6,487					
Employees	252	250	259	229	273	298	292	293					

* Does not include race days that satisfy the requirements of 2-1228 but were cancelled due to forces beyond Fonner Park's control

** Includes money from the NTBD Fund, horsemen's contributions (nomination fees, entry fees, etc.), and NTBA contributions from casino revenues

Legacy Downs (Lincoln)

The racetrack in Lincoln is now called Legacy Downs, owned by Ho-Chunk, Inc. Since at least 2016 it has run only one race day per year except in 2017, 2018 and 2020, when it offered two days of racing. It offers only live handle.

Table 9: Lincoln Statistics by Year								
Year	2016	2017	2018	2019	2020	2021	2022	2023
Race days, total	1	2	2	1	2	1	1	1
Race days, stakes	0	0	0	0	0	0	0	0
Races, total	2	4	4	2	2	2	1	1
Races, stakes	0	0	0	0	0	0	0	0
Starters, total	6	14	16	8	8	8	4	2
Starts, total	6	16	16	8	8	8	4	2
Nebraska-bred starters	6	14	16	8	8	8	4	2
Nebraska-bred starts	6	16	16	8	8	8	4	2
Opening Day	08-Sept-16	08-Sept-17	07-Sept-18	09-Nov-19	01-Nov -20	19-May-21	1-Feb-22	31-Oct-23
Average field size	3.0	4.0	4.0	4.0	4.0	4.0	4.0	2.0
"Base" purses	\$6,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purse supplements	\$3,000	\$22,800	\$22,800	\$11,400	\$11,400	\$11,400	\$10,000	\$6,000
Total purses (base + supplements)	\$9,800	\$22,800	\$22,800	\$11,400	\$11,400	\$11,400	\$10,000	\$6,000
Live handle	\$5,352	\$18,456	\$12,312	\$7,156	\$2,731	\$2,198	\$806	\$282
Total handle	\$5,352	\$18,456	\$12,312	\$7,156	\$2,731	\$2,198	\$806	\$282
Employees	130	134	128	110	65	63	41	9

Horseman's Park (Omaha)

Horseman's Park in Omaha is also owned by Ho-Chunk, Inc. It has offered only one day of racing the past two years.

	2016	2017	2018	2019	2020	2021	2022	2023
Race days, total	5	7	9	9	3	10	1	1
Race days, stakes	3	5	5	6	0	8	0	0
Races, total	9	39	58	58	3	60	1	1
Races, stakes	8	8	8	8	0	8	0	0
Starters	182	201	261	245	12	278	4	3
Starts	233	273	432	431	12	463	4	3
Nebraska-bred starters	62	59	65	76	12	58	4	3
Nebraska-bred starts	95	94	117	134	12	91	4	3
Opening Day	20-May-16	07-July-17	12-May-18	11-May-19	23-Oct -20	07-May-21	3-Feb-22	30-Oct-23
Closing Day	29-July-16	29-July-17	09-Jun-18	08-Jun-19	25-Oct -20	05-Jun-21	3-Feb-22	30-Oct-23
Average field size	8.0	7.0	7.4	7.4	4.0	7.7	4.0	3.0
"Base" purses	\$254,400	\$328,050	\$468,874	\$483,762	\$0	\$491,470	\$0	\$0
Purse supplements	\$202,627	\$175,750	\$178,960	\$184,128	\$22,500	\$167,800	\$10,000	\$6,850
Total purses (base + supplements)	\$457,027	\$503,800	\$647,834	\$667,890	\$22,500	\$659,270	\$10,000	\$6,850
Live handle	\$710,824	\$768,044	\$749,267	\$783,006	\$3,540	\$874,051	\$1,135	\$75
Export handle	\$303,154	\$230,613	\$337,113	\$403,615	\$0	\$847,315	\$0	\$4
Total handle	\$1,013,978	\$998,657	\$1,086,380	\$1,186,621	\$3,540	\$1,721,366	\$1,135	\$79
Employees	304	298	277	233	126	188	115	60

Table 10: Omaha Statistics by Year

Breed Analysis

The Nebraska racing industry is almost exclusively Thoroughbred based. In 1993 Quarter Horse tracks were excluded from receiving Small Track Fund monies, and Nebraska Quarter Horse racing ceased for several years along with incentives to register Nebraska-Bred Quarter Horses. Since 2004 FairPlay Park in Hastings has conducted a 1 day, 1 race event as required by Nebraska statute to maintain a racing license, with only three horses racing.

The passage of the casino legislation has spurred a significant increase in Quarter Horse breed registrations.

Table 11: Nebraska Quarter Horse Breeding Data					
	1993	2000-2020	Current		
Breeders/Owners	195	5	13		
Broodmares registered	812	20	40		
Stallions registered	94	1	6		
0 11 1 0		D · A · · ·			

Source: Nebraska Quarter Horse Racing Association

The American Quarter Horse Association reports that there are approximately 80,000 Quarter Horses in Nebraska (up to age 25), with new registrations averaging approximately 2,500 horses per year in the past three years. Quarter Horse experts estimate that nationally 10% to 20% of Quarter Horses are either race bred or have race breeding in their pedigree, which would imply a

potential pool of Nebraska-bred race horses of 500-1,000. Therefore, there appears to be a sufficient population potential for a Quarter Horse racing industry in Nebraska.

Table 12: 2021 Purses at Texas Tracks				
	Purse Amount	# of Horses		
Other Breeds	\$1,479,540	82		
QH	\$18,656,957	103		
ТВ	\$26,465,211	125		
Total	\$46,601,708	310		
Source:	Texas Racing Commissi	on		

In Texas, Quarter Horses account for one-third of races run.

Source: Texas Racing Commission

The passage of the casino legislation has also spurred a significant increase in Thoroughbred breed registrations, with broodmares up by nearly 60% and foal registrations by more than double 2019 levels.

Table 13: Thoroughbred Breeding Data						
Year	NE Mares Bred	NE Foals	US Foals			
2002	340	147	32,986			
2003	366	175	33,976			
2004	378	164	34,800			
2005	341	189	35,050			
2006	363	164	34,905			
2007	319	158	34,358			
2008	255	122	32,332			
2009	212	133	29,612			
2010	151	88	25,955			
2011	82	46	22,655			
2012	80	35	21,470			
2013	116	35	21,431			
2014	136	50	21,427			
2015	93	57	21,526			
2016	114	53	21,119			
2017	85	43	20,671			
2018	53	36	19,760			
2019	61	33	19,106			
2020	81	51	18,454			
2021	106	89	17,850			
2022	97	70	17,300			
CAGR	-6.1%	-3.6%	-3.2%			
2022/2019	59%	112%	-9%			

Table 13: Thoroughbred Breeding Data

Source: The Jockey Club

Comparable State Analysis

Funding enhancements from casino revenue for breeding and purses can have a positive impact on a state's horse racing industry. However, there are practical limits to growth, as Pennsylvania demonstrates. The number of Pennsylvania-bred Thoroughbreds racing in Pennsylvania increased by approximately 900 horses or 50% as a result of approximately \$180 million in purse funds and \$20 million in breeding funds from casino revenue. This implies a breeding fund per-horse of \$22,000. A 50% increase on Nebraska-bred starters would imply 45 more horses and a breeding fund of approximately \$1 million.

Wyoming

Over the last decade, race-horse breeding in Wyoming has gone from being so marginal that it did not warrant reporting by the Wyoming Gaming Commission to an industry that produced 312 registered Wyoming-bred horses that raced in the 2022 season, an increase of 15.6% over the 270 that raced in the 2021 season.

The number of Wyoming-bred horses participating in Wyoming races has risen dramatically since statistics were first reported in 2014, demonstrating the success of the breeder's award program.

	# of Horses	% Change
2014	55	N/A
2015	76	38.2%
2016	87	14.5%
2017	120	37.9%
2018	176	46.7%
2019	179	1.7%
2020	226	26.3%
2021	270	19.5%
2022	312	15.6%
CAGR	24.2%	

Table 14: Wyoming-bred Horses Racing

Source: Wyoming Gaming Commission

Income from historical horse racing ("HHR") terminals funds operations, purses, and other expenses at Wyoming's three racetracks. Additional cash flows from HHR allows the horse racing tracks to increase the amount of live racing days and offer richer purses. As a result, legalization of HHR, which had its first full year of operations in the state in 2014, boosted live horse racing revenue. The Wyoming Gaming Commission provides annual reports for the years 2011 to 2021 as well as the unaudited 2022 data available at the time of writing this report. The table below summarizes the live horse racing data. Total purses paid increased by a CAGR of 14.6% from 2014 to 2022, reaching roughly \$3.3 million in 2022.

			Returned to		Average Handle	Average Handle	Total
Year	Racing Days	Total Handle	Public	Sites	per Site	per Day	Purses
2011	4	\$115,960	\$87,922	1	\$115,960	\$28,990	-
2012	4	\$136,547	\$104,214	1	\$136,547	\$34,137	-
2013	10	\$248,817	\$191,676	2	\$124,409	\$24,882	-
2014*	20	\$1,152,465	\$891,791	2	\$576,233	\$57,623	\$1,100,637
2015	31	\$1,527,032	\$1,188,203	4	\$381,758	\$49,259	\$1,645,797
2016	22	\$1,019,471	\$791,394	4	\$254,868	\$46,340	\$1,115,385
2017	30	\$1,456,664	N/A	4	\$364,166	\$48,555	\$1,361,612
2018	34	\$1,560,505	N/A	3	\$520,168	\$45,897	\$1,819,850
2019	30	\$1,683,394	N/A	3	\$561,131	\$56,113	\$1,881,450
2020	24	\$1,586,949	N/A	2	\$793,475	\$66,123	\$1,770,155
2021	50	\$2,304,456	N/A	3	\$768,152	\$46,089	\$3,224,946
2022	50	\$2,345,062	N/A	3	\$781,687	\$46,901	\$3,267,200

Source: The Innovation Group; Wyoming Gaming Commission; *2014 if the First Full Year of HHR Operations

In addition to an increase in purses from HHR, the operations of HHR terminals in Wyoming contributes to the horse racing industry through a breeder's award program. The following table displays the breeder's award program payouts from 2010 to 2022. As shown in the table, total payouts have increased significantly over the time period analyzed. This large increase in payouts can be attributed to the introduction of historical horseracing in the state. In 2014, the first full year for HHR in Wyoming, total Breeder's Award payouts increased by over \$450,000 to approximately \$505,000. Moreover, from 2014 to 2022, total payouts increased by a CAGR of about 33.8%, reflecting the positive impact that HHR has had on the Breeder's Award program.

e 16: Wyoming Horse Racing	Breeder's Award Sta	itistic
Year	Payout	
2010	\$59,009	
2011	\$9,405	
2012	\$42,144	
2013	\$41,662	
2014	\$504,631	
2015	\$1,198,127	
2016	\$995,965	
2017	\$1,717,403	
2018	\$2,318,717	
2019	\$3,210,134	
2020	\$2,735,487	
2021	\$3,717,301	
2022	\$5,174,118	
2014-2021 CAGR	33.8%	

Table 16: Wyoming Horse Racing Breeder's Award Statistics*

Source: Wyoming Gaming Commission: *Excludes Advanced Deposit Wagering

Pennsylvania

In 2004, the Pennsylvania state legislature passed the Pennsylvania Horse Development and Gaming Act. The Act legalized casino gaming within the state, with the first casino's beginning operations in 2006, and established the Pennsylvania Race Horse Development Fund. According to the Pennsylvania Gaming Control Board, approximately 10% of revenue generated from slot machine gaming each day is reserved for the Pennsylvania Race Horse Development Fund. In 2019, this resulted in a contribution of \$238.0 million to the Pennsylvania Race Horse Development Fund.¹

The following table displays the Pennsylvania Race Horse Development Fund Distributions to purses and the Pennsylvania Breeding Fund from 2006 to 2015. Over the first 10 years of the Fund's existence, distributions to purses increased by a CAGR of 58.7% from just over \$3 million to over \$193.6 million. Before the Fund was established, purses within the state ranged from \$30.0 million to \$40.0 million.²

	Purses	PA Breeding Fund
2006	3,030,521	190,328
2007	99,746,964	8,399,133
2008	155,094,313	14,681,313
2009	188,565,798	18,235,972
2010	157,089,030	16,213,108
2011	181,321,256	18,634,739
2012	177,269,965	18,184,986
2013	165,608,544	17,125,771
2014	178,846,753	18,413,707
2015	193,685,318	20,222,210
CAGR	58.7%	67.9%

Table 17: Pennsylvania Race Horse Fund Historical Distributions to Purses and Pennsylvania Breeding Fund

Source: Pennsylvania Gaming Control Board

According to data provided by The Jockey Club, in the first 10 years of the Pennsylvania Race Horse Development Fund, the number of Pennsylvania-Bred starters increased by a CAGR of 4.0%.

¹ https://gamingcontrolboard.pa.gov/files/reports/2019_Pari-Mutuel_Benchmark_Report.pdf

 $^{^2\} https://www.mcall.com/2005/05/01/down-on-the-horse-farm-breeders-betting-on-slots-anticipated-new-gambling-revenue-and-bigger-purses-lead-to-record-foaling-season/$

Table 18: Pennsylvania-Bred Racing Starters			
	Starters		
2001	1,803		
2002	1,823		
2003	1,774		
2004	1,784		
2005	1,821		
2006	1,761		
2007	1,915		
2008	2,069		
2009	2,241		
2010	2,327		
2011	2,427		
2012	2,614		
2013	2,738		
2014	2,679		
2015	2,506		
06-15 CAGR	4.0%		
Source: The Jockey Club			

Source: The Jockey Club

In addition to the statistics above, data reported by the Pennsylvania Horsemen's Benevolent and Protective Association ("PHBPA") further indicates the positive benefits the Pennsylvania Race Horse Development Fund has created for the industry as well as the state's overall economy. According to the PHBPA, before the state passed the Pennsylvania Horse Development and Gaming Act, horse racing generated annual economic impacts to the state of approximately \$1 billion while it now generates estimated total impacts of \$4 billion. Furthermore, it is estimated that horse owners and trainers reinvest approximately 89.0% of monies paid from the Pennsylvania Race Horse Development Fund into their local economies.³

³ https://www.pahbpa.com/what-we-do/news/pennsylvania-race-horse-development-fund-fact-sheet/

COMPETITIVE CASINO ENVIRONMENT

The Nebraska casino competition consists of both commercial and tribal gaming properties spread across six states.

Legislative Background of Native American Gaming

Native American gaming in the United States commenced as a result of the National Indian Gaming Regulatory Act (IGRA), which was passed by the U.S. Congress in 1988. The IGRA provides for a system of joint regulation of Class II gaming on Indian lands by tribes and the Federal Government, and establishes a system for compacts between tribes and states concerning the regulation of Class III gaming. By law, Class II gaming is defined as (1) bingo or lotto, whether or not electronic, computer or other technological aids are used; (2) pull-tabs, punch-boards, tip jars, instant bingo, and other similar games if played in the same location as bingo or lotto; (3) non-banking card games that a) state law explicitly authorizes, or does not explicitly prohibit, and are played legally anywhere in the state, and b) players play in conformity with state laws and regulations concerning hours, periods of operation, and limitations on wagers and pot sizes; (4) or other Class II gaming facilities in operation prior to 1988. By default, Class III gaming is defined as gaming activities that are not Class I or II, or those generally referred to as house-banked, which include Vegas-style games such as blackjack, roulette, craps and video lottery terminals, or slot machines.

IGRA established a process of compact negotiation between federally recognized tribes and state governments, which precedes casino development. States have the right to place limitations on the number and type of games as well as the location of casinos (off or on reservation land) and the selling and consumption of alcohol. Class II operations do not require a compact for negotiation and usually consist of bingo halls. The legal age to gamble in Nebraska Class III native facilities is 21.

Class III tribal gaming can vary by state, depending upon the results of compact negotiation between federally recognized tribes and individual governors. Some states execute compacts that restrict the games casinos can offer, number or size, as well as tax payment agreements and compact expiration dates.

Competitive Set

The Nebraska competitive set includes 32 properties across Nebraska, Iowa, Kansas, South Dakota, and Missouri. In total, the market consists of almost 19,000 slot machines, roughly 460 tables, and more than 2,100 hotel rooms. The following table presents the complete competitive set for the Nebraska statewide market, sorted by total number of positions.

Property	Location	Slots	Tables	Positions	F&B	Hotel
Ameristar Casino Hotel Kansas City	Kansas City, MO	1,790	42	2,042	8	184
Hollywood Casino at Kansas Speedway	Kansas City, KS	1,500	35	1,710	3	0
Ameristar Casino Council Bluffs	Council Bluffs, IA	1,295	28	1,463	5	160
Horseshoe Council Bluffs Casino	Council Bluffs, IA	1,241	54	1,565	3	0
Prairie Band Casino & Resort	Mayetta, KS	1,200	27	1,362	7	297
Argosy Casino	Riverside, MO	1,099	36	1,315	7	258
Harrah's Kansas City	North Kansas City, MO	944	58	1,292	4	390
Bally's Casino Kansas City	Kansas City, MO	894	24	1,038	5	0
WinnaVegas Casino Resort	Sloan, IA	750	13	828	3	78
Grand Falls Casino	Larchwood, IA	703	32	895	5	97
Hard Rock Sioux City	Sioux City, IA	654	20	774	5	54
7th Street Casino	Kansas City, KS	600	0	600	2	0
Golden Eagle Casino	Horton, KS	600	9	654	1	0
Sac and Fox Casino	Powhattan, KS	500	10	560	3	0
Harrah's Council Bluffs	Council Bluffs, IA	495	19	609	3	251
St Jo Frontier Casino	St Joseph, MO	442	6	478	3	0
*WarHorse Casino Lincoln	Lincoln, NE	400	7	442	1	0
Royal River Casino & Hotel	Flandreau, SD	400	12	472	3	120
Prairie Wind Casino & Hotel	Pine Ridge, SD	382	8	430	2	78
Casino White Cloud	White Cloud, KS	380	0	380	1	4
Ohiya Casino & Resort	Niobrara, NE	368	0	368	3	45
Blackbird Bend Casino	Onawa, IA	347	0	347	1	0
*Grand Island Casino	Grand Island, NE	300	0	300	2	0
Fort Randall Casino & Hotel	Lake Andes, SD	298	9	352	2	50
*Harrah's Columbus Casino	Columbus, NE	250	0	250	1	0
Rosebud Casino	Valentine, NE	250	6	286	1	60
Prairie Flower Casino	Carter Lake, IA	200	0	200	1	0
East Wind Casino	Martin, SD	124	0	124	1	0
Lucky 77 Casino	Walthill, NE	100	0	100	1	0
Native Star Casino	Winnebago, NE	90	0	90	1	0
Iron Horse Bar & Casino	Emerson, NE	89	0	89	1	0
Prairie Band One Stop	Holton, KS	40	0	40	0	0

Table 19: Nebraska Competitive Environment

Source: Casino Websites, Casino City, The Innovation Group; *indicates property is currently using a temporary facility

Nebraska

Tribal Casinos

Ohiya Casino & Resort is located in Niobrara, NE. It offers 368 slot machines, three food and beverage venues, and a 45-room hotel.

Rosebud Casino is a casino located in Valentine, NE. It offers 250 slot machines, six table games, one food and beverage option, a 60-room hotel, and an RV park.

Native Star Casino, situated in Winnebago, NE, is a small facility that offers 90 slot machines and one restaurant option.

Lucky 77 Casino is a casino located in Walthill, NE. It offers 100 slot machines and one food and beverage option.

Iron Horse Bar & Casino is a casino located in Emerson, NE. It offers 89 slot machines and one food and beverage venue.

Commercial Casinos

WarHorse Casino Lincoln was the first temporary commercial facility in the state when it opened in September 2022 with 400 slot machines, seven table games, and one restaurant. Phase two of the expansion began in late 2023 and is expected to take about a year and will add about 900 positions and a 162-room hotel.

Harrah's Columbus is situated in Columbus, NE. The currently operating temporary facility offers 250 slot machines and one food and beverage choice. A permanent casino is set to open in 2024 and include 500 slot machines, 14 table games, a sportsbook, and a racetrack.

Grand Island Casino at Fonner Park is located in Grand Island, NE. The current temporary facility holds 300 slot machines and two food and beverage options. The permanent casino is set to open in late-2025 to 2025 and include 650 slot machines, 20 table games, a sportsbook, and a 116-room hotel.

Iowa

The Nebraska casino market competes with casino facilities located in western Iowa, particularly around Council Bluffs.

Commercial Casinos

Ameristar Casino Council Bluffs is Penn Entertainment's operation in Council Bluffs, IA. It is a riverboat casino with 1,295 slots, 28 table games, five food and beverage venues, a sportsbook, and a 160-room hotel.

Harrah's Casino is one of the two Caesars Entertainment properties in Council Bluffs. It is the smallest of the three Council Bluffs casinos with 495 slots, 19 table games, three food and beverage choices, a sportsbook, and a 251-room hotel.

Horseshoe Council Bluffs Casino is the other Caesars property in Council Bluffs. It hosts 1,241 slots, 54 table games, a sportsbook, and an attached Hilton Garden Inn with 153 rooms.

Hard Rock Casino in Sioux City, IA is owned by Churchill Downs Incorporated (CDI). It contains 654 slot machines, 20 table games, five food and beverage selections, and a 54-room hotel.

Grand Falls Casino is Elite Casino Resorts' facility located in Larchwood, IA. It hosts 703 slot machines, 32 table games, five food and beverage choices, and a hotel with 97 rooms.

Tribal Casinos

Prairie Flower Casino is a casino with 200 slot machines and one food and beverage offering, but an expansion is set to be completed in 2024. The expansion will include 600 slots machines, a sports book, multiple dining options, a center bar, and retail space. Because of a shift in the river, the casino is physically connected to Omaha but is technically in Carter Lake, Iowa.

Blackbird Bend Casino is located in Onawa, IA. It holds 347 slot machines and one food and beverage venue.

WinnaVegas Casino is a casino located in Sloan, IA. It offers 750 slot machines, 13 table games, three food and beverage options, and a 78-room hotel.

South Dakota

Although both tribal and commercial casinos exist in the South Dakota market, the only four properties relevant to the Nebraska market are all tribal. The Deadwood, SD market is generally too far away from northern Nebraska to compete for day-trip visits.

Royal River Casino is a casino located in Flandreau, SD. It offers 400 slot machines, 12 table games, three food and beverage options, and a 120-room hotel.

Fort Randall Casino is a casino located in Lake Andes, SD. It offers 298 slot machines, 9 table games, two food and beverage options, and a 50-room hotel.

East Wind Casino is a casino located in Martin, SD. It offers 124 slot machines and one food and beverage option.

Prairie Wind Casino is a casino located in Pine Ridge, SD. It offers 382 slot machines, 8 table games, two food and beverage options, and a 78-room hotel.

Missouri

In Missouri the only casinos permitted are riverboat casinos on the Missouri or Mississippi rivers or within 1,000 feet of their shorelines. As of 2023 there are no tribal casinos in Missouri.

Ameristar Casino Hotel Kansas City is one of Penn Entertainment's Kansas City facilities. It holds 1,790 slot machines, 42 table games, eight food and beverage choices, and a 184-room hotel.

Argosy Casino is the other Penn Entertainment casino located in the Kansas City market. It offers 1,099 slot machines, 36 table games, seven food and beverage options, and a 258-room hotel.

Bally's Casino Kansas City is Bally's Kansas City operation. The casino, which Bally's took ownership of in 2020, offers 894 slot machines, 24 table games, and five food and beverage options.

Harrah's Kansas City is located in North Kansas City, MO. It offers 944 slot machines, 58 table games, four food and beverage choices.

St Jo Frontier Casino, operated by Affinity Gaming, sits on the Missouri River in St Joseph, MO. It contains 442 slot machines, six table games, and three food and beverage selections.

Kansas

There are six relevant casinos in Kansas market that compete for trips with Nebraska casinos. Five are tribal properties and only one, Hollywood Casino at Kansas Speedway, is commercial.

7th Street Casino is a slot-only casino located in Kansas City, KS. It offers 600 slot machines and two food and beverage options. The facility is owned by the Wyandotte Tribe of Oklahoma.

Casino White Cloud is owned by the Iowa Tribe of Kansas and Nebraska and also slot-only. The facility resides in White Cloud, KS, featuring 380 slot machines, one food and beverage venue, and four cabins for overnight stays.

Golden Eagle Casino in Horton, KS is owned by the Kickapoo Tribe. It holds 600 slot machines, nine table games, and one food and beverage choice.

Hollywood Casino at Kansas Speedway is the only commercial casino located in the Kansas competitive set. The Penn Entertainment property resides in Kansas City, KS, next to the Kansas Speedway. It features 1,500 slot machines, 35 table games, and three food and beverage venues.

Prairie Band Casino & Resort is the Prairie Band Potawatomi Nation's casino located in Mayetta, KS. The resort casino holds 1,200 slot machines, 27 table games, seven food and beverage choices, and a 297-room hotel. The convenience store offers 40 slot machines.

Sac & Fox Casino is the Sac and Fox Nation of Missouri's casino facility in Powhattan, KS. It features 500 slot machines, 10 table games, and three food and beverage selections.

Colorado

To a lesser extent, the Nebraska statewide gaming market competes with Black Hawk and Central City, Colorado, located west of Denver. These two small mountain towns host a combined 21 casinos, roughly 7,800 slot machines and 220 tables, in addition to several restaurants and hotels.

Despite Black Hawk and Central City being several hours from western Nebraska, they do attract some gaming visits form the region. However, as the amount of visits is very small and usually involves an overnight stay, Black Hawk and Central City were not included in the gravity model analysis.

Proposed

WarHorse Casino Omaha

Expected to open mid to late 2024 and cost around \$300 million to construct, WarHorse Casino Omaha, owned by Ho-Chunk Inc., is expected to contain 1,300 slot machines, 20 tables games, a sportsbook, and several dining options.

South Sioux City

Ho-Chunk Inc. was awarded a license for South Sioux City, NE on a 100 acre site a mile away from Atokad Park. According to Ho-Chunk, this project is currently delayed and will open within a year of the Omaha and Lincoln facilities, however, and that has not been a building program announced.

Hastings

As of the writing of this report, a license has been awarded for a casino to open in the town of Hastings. A lack of support from the local community led to plans for the casino to be scrapped in June 2023.

Historical Trends

Nebraska

In this section we examine the historical Nebraska market by analyzing the trends in gaming tax received, as reported by the Nebraska Racing and Gaming Commission (NRGC). Commercial gaming started in September 2022 when the WarHorse Lincoln temporary facility opened. In that month, just shy of \$290,000 was received in the form of gaming tax. June 2023 was the first month of operation for Harrah's Columbus, the most recent casino to open. Each of the most recent four months on record (July 2023 to October 2023), have collected over \$1.5 million in gaming tax, respectively. The following figure displays the total state gaming tax received since September 2022.

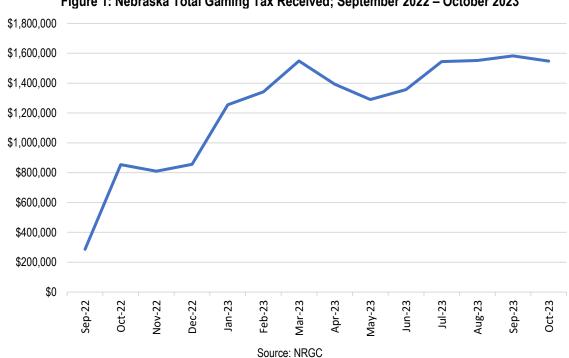


Figure 1: Nebraska Total Gaming Tax Received; September 2022 – October 2023

Iowa

The Innovation Group analyzed gaming revenue data from the Iowa Racing and Gaming Commission (IRGC). The following figure displays the historical performance of the western Iowa commercial casinos: Ameristar, Harrah's, Horseshoe, Hard Rock, and Grand Falls. Please note that the Grand Falls property opened in June 2011 and the Hard Rock property opened in July 2014.

Since 2010, the Horseshoe has consistently outperformed the rest, reaching a peak in 2022 of more than \$211 million. Historically, Ameristar has done fairly similar, but less than the Horseshoe. The other three facilities have not surpassed \$100 million in revenue since 2010. Since 2015, the first full year of operations for all five facilities, Grand Falls has experienced the greatest compound annual growth rate (CAGR) at about 7.5%. Hard Rock has seen the second largest CAGR at about 2.9%.

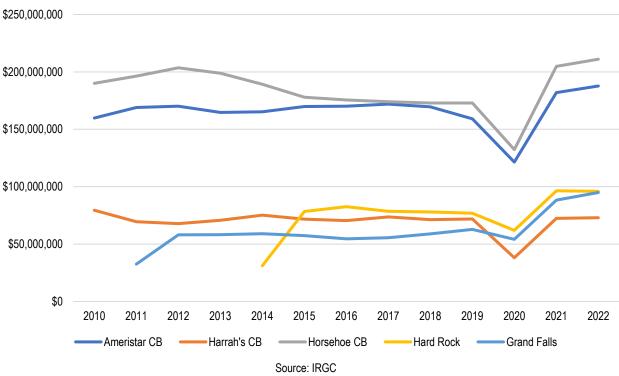
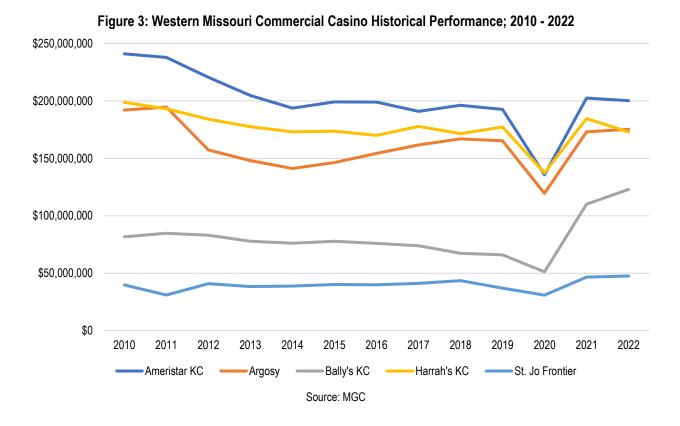


Figure 2: Western Iowa Commercial Casino Historical Performance; 2010 - 2022

Missouri

The Innovation Group collected gaming revenue data from the Missouri Gaming Commission (MGC). The following presents the historical performance of the western Missouri commercial casinos: Ameristar, Argosy, Bally's, Harrah's, and St. Jo Frontier.

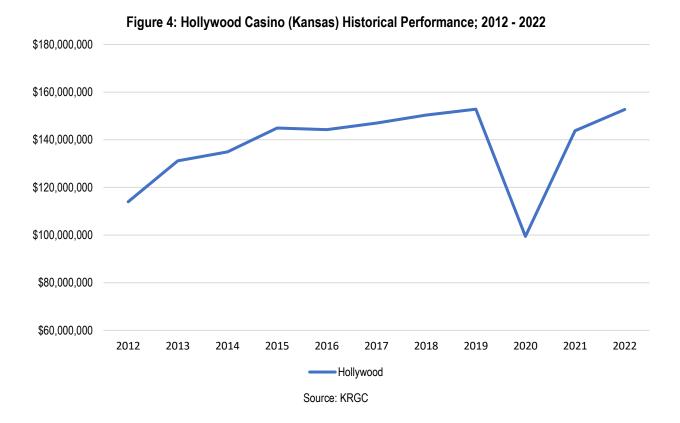
Since 2010, Ameristar has been the top performer of the five, with the exception of the pandemicimpacted 2020, when Harrah's generated roughly \$1.6 million more in gaming revenue. St. Jo Frontier, the only facility not located in the Kansas City metropolitan area, has not surpassed \$50 million since 2010. Bally's has seen the greatest growth since 2015, with a CAGR of roughly 6.7%, mainly due to their investment in the property since they acquired it in 2020. Harrah's is the only property to have a negative CAGR since 2015 at about -0.1%.



Kansas

The Innovation Group collected gaming revenue data from the Kansas Racing and Gaming Commission (KRGC) for the Hollywood Casino, the only commercial property in Kansas that competes with Nebraska-based casinos for trips.

Since 2012, the year the property opened, gaming revenues have surpassed \$100 million in every year with the exception of 2020 due to the COVID-19 pandemic. 2019 has been the casino's best year, generating almost \$153 million. However, 2022 came close, falling short of 2019's figure by about \$140,000.



GAMING MARKET ANALYSIS

Methodology

In developing this analysis a gravity model was employed. Gravity models are commonly used in location studies for commercial developments, public facilities and residential developments. First formulated in 1929 and later refined in the 1940s, the gravity model is an analytical tool that defines the behavior of a population based on travel distance and the availability of goods or services at various locations. The general form of the equation is that attraction is directly related to a measure of availability such as square feet and inversely related to the square of the travel distance. Thus the gravity model quantifies the effect of distance on the behavior of a potential patron, and considers the impact of competing venues.

The basic formulation is that the interaction between two or more gaming venues is based on Newton's Law of Universal Gravitation: two bodies in the universe attract each other in proportion to the product of their "masses" – here, gaming positions – and inversely as the square distance between them. Thus, expected interaction between gaming venue i and market area j is shown as:

$$k \times \frac{N_i \times P_j}{d_{ij}^2}$$

where N_i = the number of gaming positions in gaming venue *i*, P_j = the population (21+) in market area *j*, d_{ij} = the distance between market area *j* and gaming venue *i*, and *k* = an attraction factor relating to the quality and amenities to be found at each gaming venue in comparison to the competing set of venues. When this formulation is applied to each gaming venue gaming trips generated from any given zip code are then distributed among all the competing venues.

The gravity model included the identification of 27 discrete market areas based on drive times and other geographic features and the competitive environment. Using our GIS software and ESRI database⁴, the adult population (21 and over), latitude and longitude, and average household income is collected for each zip code.

Each of these market areas is assigned a unique set of propensity and frequency factors. Gamer visits are then generated from zip codes within each of the areas based on these factors. The gamer visits thus generated are then distributed among the competitors based upon the size of each facility, its attractiveness and the relative distance from the zip code in question. The gravity

⁴The GIS software used was ArcGIS. This software allows for custom data generally in a tabular format with a geographic identification code (census tract, zip code, latitude and longitude, or similar identifier) to be mapped or displayed and integrated with other geographic census based information such as location of specific population or roadways. ArcGIS is the most widely used programs in the geographic information systems industry; the data source behind the mapping program is Esri. Esri provides census demographic and psychographic data on a variety of geographic levels of detail ranging from census block groups and counties to postal zip codes. The data is updated annually and includes a current year estimate and a five year forecast for the future.

model then calculates the probabilistic distribution of gamer visits from each market area to each of the gaming locations in the market.

Each travel distance/time is evaluated to determine the likely alternative gaming choices for residents of the region. The model is constructed to include only those alternative venues that are considered to be within a reasonable travel time. These include competing casinos that have the potential to attract patrons, or siphon off visits from the market. Travel distances and time have been developed through use of our GIS system.

The following section provides a description and definition of the various components of the model.

Gamer Visits

This measure is used to specify the number of patron trips to a gaming market, where an individual can make any number of separate visits in the course of a year. In order to estimate the gamer visits, market penetration rates, made up of the separate measures of propensity and frequency, are applied to the adult population in each zip code. A gamer visit can include more than one visit to a casino.

Propensity

Propensity measures the percentage of adults who will participate in casino gaming within the zip code. This varies based upon a number of factors, which includes the number of gaming venues, their type (i.e. landbased versus riverboat), games permitted, availability of other entertainment and leisure options, and most importantly distance from a gaming venue. Propensity in the inner market areas from 0-50 miles can vary between the high thirty per cent range in a single riverboat market to the fifty percent range for multiple land based casinos with a well-developed array of amenities. Propensity has fallen since casinos re-opened from the pandemic closures; this is confirmed by admissions data as well as numerous operators noting the loss of a significant portion of their client base.

Frequency

This measures the average number of visits that an adult will make annually to casinos in the subject market. Frequency is a function of annual gaming budget as indicated by income variations, the number of venues in the market, the type of gaming facility and most importantly distance from a gaming venue.

MPI (Market Potential Index)

Propensity also varies as a function of each market's average market potential index (MPI) score. MPI scores are generated by Simmons Survey, a respected consumer research firm that conducts a nationwide survey of consumer behavior, including propensity to gamble at a casino. This score is an indication of the degree of likelihood that a person will participate in gaming based upon their lifestyle type. The MPI score inflates or discounts the participation rate of each zip code. For example, if a market area has an overall participation rate of 4.0 (propensity of 40% times frequency of 10), an MPI score of 120 for a particular zip code would effectively inflate the participation rate of that zip code to 4.8 (4.0 times 120%). The overall MPI score for the market area is a weighted average of all the zip codes within the area.

Win per Visit (WPV)

Win per visit is the amount of wagering retained or "won" by the casino. It varies not only by gaming jurisdiction, but also in some cases by individual facilities. Normatively, win per visit is a function of distance and income. Gamers traveling greater distances tend to spend more per visit, typically making fewer gamer visits on average. As discussed in the Historical Trends section, WPV has risen dramatically in the COVID era.

Attraction Factors

Attraction factors measure the relative attraction of one gaming venue in relation to others in the market. Attraction factors are applied to the size of the gaming venue as measured by the number of positions it has in the market. Positions are defined as the number of gaming machines plus the number of seats at gaming tables. A normative attraction factor would be one. When this is applied to the number of positions in a gaming venue there is no change in the size of the gaming venue as calculated by the model and hence its attraction to potential patrons. A value of less than one adjusts the size of the gaming venue downwards and conversely a value greater than one indicates that the gaming venue has characteristics that make it more attractive. Attraction factors can be based on a number of components including branding, the level and effectiveness of marketing efforts, and the level of quality and amenities of a facility. Attraction factors are also adjusted to model the presence of natural and man-made boundaries which impact ease of access and convenience of travel in the market area.

The sensitivity of the model to changes in these factors is not in the nature of a direct multiplication. For example, a doubling of the attraction factor will not lead to a doubling of the gamer visits attracted to the site. It will however cause a doubling of the attractive power of the gaming venue, which is then translated via non-linear equations into an increase in the number of gamer visits attracted to the gaming venue. This is based upon the location, size and number of competing gaming venues and their relationship to the market area to which the equation is applied. The variation of these factors is based upon The Innovation Group's experience in developing and applying these models, and consideration of the existing visitation and revenues. The latter represents the calibration of the model and has been accomplished by adjusting attraction factors to force the model to recreate the existing revenues and patron counts. In this case attraction factors have been adjusted for each casino for each market area. This is based upon known visitation patterns.

Market Area Definitions

The Nebraska market has been grouped into 27 distinct market areas, from which different participation rates may be expected depending on the level and location of competition that is present in the market. The following map and table show the market areas and their respective adult population (21 and over) and average household income.

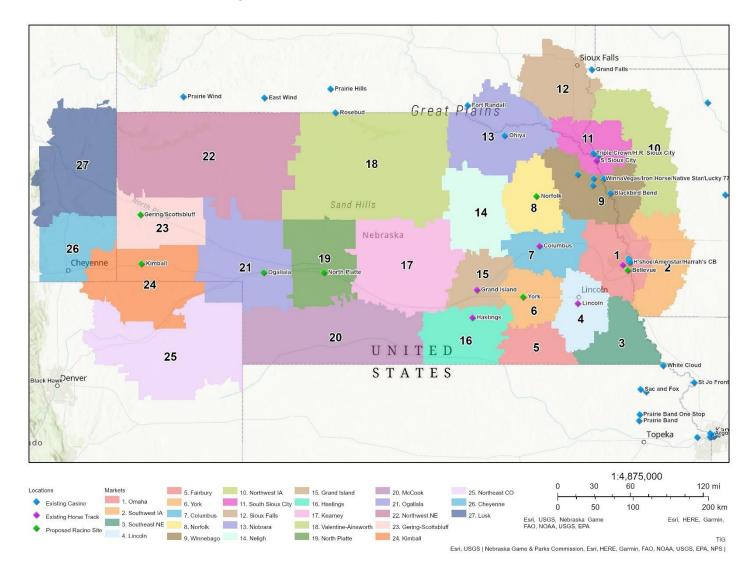


Figure 5: Nebraska Statewide Market Area Definitions

	Ta	ble 20: Nebraska	Market Area Der	nographics		
			CAGR 2023-	Average HHI	Average HHI	CAGR 2023-
	Adult Pop 2023	Adult Pop 2028	2028	2023	2028	2028
1. Omaha	712,385	733,109	0.6%	\$107,774	\$123,248	2.7%
2. Southwest IA	46,787	46,018	-0.3%	\$88,106	\$99,461	2.5%
3. Southeast NE	28,618	28,064	-0.4%	\$79,903	\$90,529	2.5%
4. Lincoln	272,873	280,216	0.5%	\$94,514	\$108,101	2.7%
5. Fairbury	11,698	11,386	-0.5%	\$81,959	\$92,474	2.4%
6. York	30,042	29,837	-0.1%	\$98,396	\$110,679	2.4%
7. Columbus	44,199	44,114	0.0%	\$87,990	\$97,641	2.1%
8. Norfolk	41,700	41,245	-0.2%	\$84,640	\$93,801	2.1%
9. Winnebago	36,244	35,728	-0.3%	\$83,949	\$94,756	2.5%
10. Northwest IA	69,523	68,421	-0.3%	\$93,163	\$103,993	2.2%
11. South Sioux City	123,509	123,925	0.1%	\$88,980	\$100,335	2.4%
12. Sioux Falls	198,448	210,547	1.2%	\$104,293	\$119,708	2.8%
13. Niobrara	43,117	43,043	0.0%	\$82,465	\$91,613	2.1%
14. Neligh	12,363	12,121	-0.4%	\$82,801	\$93,657	2.5%
15. Grand Island	61,981	61,882	0.0%	\$87,367	\$99,148	2.6%
16. Hastings	39,312	38,754	-0.3%	\$84,670	\$94,246	2.2%
17. Kearney	66,845	67,020	0.1%	\$85,306	\$94,708	2.1%
18. Valentine-Ainsworth	13,850	13,558	-0.4%	\$82,118	\$92,586	2.4%
19. North Platte	25,632	25,284	-0.3%	\$81,845	\$90,860	2.1%
20. McCook	31,076	30,391	-0.4%	\$83,787	\$94,588	2.5%
21. Ogallala	14,057	13,743	-0.5%	\$80,246	\$91,347	2.6%
22. Northwest NE	19,389	18,800	-0.6%	\$75,706	\$85,355	2.4%
23. Gering-Scottsbluff	30,354	29,724	-0.4%	\$78,855	\$87,670	2.1%
24. Kimball	28,518	28,170	-0.2%	\$79,988	\$92,019	2.8%
25. Northeast CO	38,917	39,129	0.1%	\$81,267	\$93,371	2.8%
26. Cheyenne	73,157	74,217	0.3%	\$83,706	\$93,285	2.2%
27. Lusk	17,565	17,280	-0.3%	\$84,598	\$95,851	2.5%
Average/Total	2,132,159	2,165,726	0.3%	\$95,876	\$109,139	2.6%
State	1,447,525*	1,469,648*	-0.3%	\$96,845	\$110,178	2.6%
National	250,698,091	256, 185, 380	0.4%	\$107,008	\$122,048	2.7%

Table 20: Nebraska Market Area Demographics

Source: ArcGIS/ESRI; The Innovation Group; CAGR=Compound Annual Growth Rate

Model Calibration

2023 Calibration

The gravity model was calibrated for last 12 months (through August 2023) using publicly reported data from the Nebraska Racing & Gaming Commission as well as the racing and gaming commissions of neighboring states. Competitive casinos were input into the model as discussed in the Competitive Environment section above.

The following table shows the rates for propensity, frequency, and win per visit by market area that were used to re-create the actual conditions in the Base 2023 model. Win has been varied based on differences between market areas in average household income and travel time. The table reflects total gaming visits and revenues from the defined market area in the last 12 months. Revenue includes the value of free play credits.

For the purpose of this calibration, the three commercial Nebraska casinos operating in 2023 have not been included. Our approach to this model was to calibrate to the landscape of gaming in Nebraska before any commercial Nebraska casinos became operational. Due to the fact that the three operating casinos are only temporary facilities, and only two were open in January 2023, the amount of revenue generated by the three properties in 2023 is small enough that it would not have a significant impact on the calibration. These three racinos are included in the 2026 Baseline, along with the three other Nebraska casino license holders that are expected to have permanent facilities open in 2026.

The Innovation Group estimates that the market has generated almost \$620 million in GGR over the last 12 months, with the Omaha market leading the way with approximately \$295 million in GGR. Of note, all of the markets west of Grand Island each generate less than \$5 million in GGR.

			_		Gaming		GGR
	Gamer Pop.	Propensity	Frequency	MPI	Visits	WPV	(MM)
1. Omaha	712,385	30.8%	13.7	100	3,009,535	\$98	\$294.9
2. Southwest IA	46,787	26.8%	11.7	95	138,673	\$97	\$13.4
Southeast NE	28,618	23.9%	10.3	97	68,910	\$97	\$6.7
4. Lincoln	272,873	23.8%	10.3	97	650,879	\$100	\$64.9
5. Fairbury	11,698	15.3%	6.4	83	9,432	\$101	\$1.0
6. York	30,042	20.0%	8.5	87	44,377	\$102	\$4.5
7. Columbus	44,199	20.3%	8.6	91	70,700	\$100	\$7.1
8. Norfolk	41,700	25.1%	10.8	89	101,312	\$97	\$9.8
9. Winnebago	36,244	30.2%	13.3	87	125,598	\$94	\$11.8
10. Northwest IA	69,523	24.1%	10.4	90	155,932	\$99	\$15.5
11. South Sioux City	123,509	34.9%	15.5	98	655,400	\$92	\$60.0
12. Sioux Falls	198,448	32.8%	14.5	100	946,373	\$96	\$90.9
13. Niobrara	43,117	28.9%	12.6	88	138,854	\$95	\$13.1
14. Neligh	12,363	20.1%	8.5	78	16,456	\$99	\$1.6
15. Grand Island	61,981	14.5%	6.0	93	50,310	\$102	\$5.1
16. Hastings	39,312	12.6%	5.1	92	23,458	\$102	\$2.4
17. Kearney	66,845	10.1%	4.0	91	24,900	\$103	\$2.6
18. Valentine-Ainsworth	13,850	20.6%	8.8	74	18,417	\$99	\$1.8
19. North Platte	25,632	13.5%	5.5	97	18,505	\$101	\$1.9
20. McCook	31,076	7.6%	3.0	88	6,132	\$103	\$0.6
21. Ogallala	14,057	9.7%	3.9	88	4,606	\$102	\$0.5
22. Northwest NE	19,389	21.7%	9.3	91	35,628	\$97	\$3.5
23. Gering-Scottsbluff	30,354	14.2%	5.8	95	23,783	\$101	\$2.4
24. Kimball	28,518	8.5%	3.4	91	7,405	\$102	\$0.8
25. Northeast CO	38,917	5.4%	2.1	95	4,145	\$103	\$0.4
26. Cheyenne	73,157	6.8%	2.6	102	13,519	\$103	\$1.4
27. Lusk	17,565	11.6%	4.7	89	8,484	\$102	\$0.9
Total	2,132,159				6,371,723	\$97	\$619.5

Table 21: Gravity Model Calibration Baseline 2023

Baseline 2026

For the purpose of assessing the impact of new commercial racinos operating in Nebraska and other developments on the Nebraska market, we have next modeled a future baseline scenario. It is expected that 2026 will be the first full year of operation for the permanent casinos operated by the original six Nebraska racino license holders; therefore, we use 2026 for the future baseline model, which becomes the benchmark to measure against the impact of the other potential racinos considered in the eight forecast scenarios. The opening of the six permanent commercial Nebraska casinos will create an overall increase in revenue in the Nebraska market area. This is due to the fact that the newly open casinos can be expected to increase the propensity and frequency for the markets in close proximity to each property, particularly for the casinos opening in markets without few nearby casino competitors, which results in an overall increase in both gaming visits and revenue.

The following table shows baseline 2026 gaming revenues assuming the operation of the six current racino license holders in their current locations and with no additional new competitors. By 2026, the gaming market is expected to increase by approximately \$150 million. The Lincoln, Grand Island, Hastings, and Kearney markets are expected to have significant increases in revenue.

			_				GGR
	Gamer Pop.	Propensity	Frequency	MPI	Gaming Visits	WPV	(MM)
1. Omaha	724,350	31.2%	13.9	100	3,130,184	\$99	\$309.2
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
3. Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	22.5%	9.6	83	20,571	\$99	\$2.0
6. York	29,917	27.7%	12.1	87	87,344	\$99	\$8.7
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	27.1%	11.8	89	118,066	\$97	\$11.5
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	22.7%	9.7	78	21,006	\$99	\$2.1
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	34.1%	15.1	92	184,790	\$93	\$17.1
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	14.9%	6.1	97	22,451	\$102	\$2.3
20. McCook	30,662	16.6%	6.9	88	31,011	\$102	\$3.2
21. Ogallala	13,867	9.7%	3.9	88	4,545	\$103	\$0.5
22. Northwest NE	19,033	21.7%	9.3	91	34,968	\$98	\$3.4
23. Gering-Scottsbluff	29,974	14.2%	5.8	95	23,486	\$102	\$2.4
24. Kimball	28,308	8.5%	3.4	91	7,349	\$103	\$0.8
25. Northeast CO	39,036	5.4%	2.1	95	4,162	\$104	\$0.4
26. Cheyenne	73,791	6.8%	2.6	102	13,636	\$104	\$1.4
27. Lusk	17,393	11.6%	4.7	89	8,401	\$103	\$0.9
Total	2,151,554				8,004,497	\$97	\$774.8

Table 22: Gravity	/ Model Forecas	t Baseline 2026
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Forecast

Scenario 1: Bellevue

Scenario 1 models the impact that a new horse track and racino at the proposed Bellevue site will have on the existing eligible locations in the Nebraska market. The addition of a new casino to the market would lead to increases in propensity and frequency for those market areas closest to the proposed facility. WPV would be expected to remain flat at \$97, and the opening of the proposed Bellevue racino would increase the total revenue in the Nebraska market from the 2026 Baseline by \$12.3 million or 1.6%. The following table shows the participation rates and total market gaming visits for Scenario 1:

					Gaming		GGR
	Gamer Pop.	Propensity	Frequency	MPI	Visits	WPV	(MM)
1. Omaha	724,350	31.2%	14.0	100	3,164,963	\$99	\$312.3
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
3. Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	22.5%	9.6	83	20,571	\$99	\$2.0
6. York	29,917	27.7%	12.1	87	87,344	\$99	\$8.7
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	27.1%	11.8	89	118,066	\$97	\$11.5
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	22.7%	9.7	78	21,006	\$99	\$2.1
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	34.1%	15.1	92	184,790	\$93	\$17.1
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	14.9%	6.1	97	22,451	\$102	\$2.3
20. McCook	30,662	16.6%	6.9	88	31,011	\$102	\$3.2
21. Ogallala	13,867	9.7%	3.9	88	4,545	\$103	\$0.5
22. Northwest NE	19,033	21.7%	9.3	91	34,968	\$98	\$3.4
23. Gering-Scottsbluff	29,974	14.2%	5.8	95	23,486	\$102	\$2.4
24. Kimball	28,308	8.5%	3.4	91	7,349	\$103	\$0.8
25. Northeast CO	39,036	5.4%	2.1	95	4,162	\$104	\$0.4
26. Cheyenne	73,791	6.8%	2.6	102	13,636	\$104	\$1.4
27. Lusk	17,393	11.6%	4.7	89	8,401	\$103	\$0.9
Total	2,151,554				8,039,276	\$97	\$777.9

Table 23: Gravity Model Forecast 2026: Addition of Racetrack and Casino in Bellevue

The table below shows the total market capture rate, gaming visits, win per visit, and revenue generated by the potential Bellevue racino broken out by market. The Bellevue site is located in the Omaha market and is very close to both WarHorse Omaha and the other competitors across

the border in Council Bluffs; however, due to the large population base in the Omaha area, the Bellevue racino still generates more revenue, \$60.7 million, than any of the other potential racinos in the other scenarios. As shown in Table 39 later in the report, the Bellevue location has the largest impact on existing license holders.

	Total Market Gaming Visits	Capture Rate	Gaming Visits	WPV	GGR (MM)
1. Omaha	3,164,963	14.0%	444,666	\$99	\$43.9
2. Southwest IA	137,308	15.4%	21,161	\$98	\$2.1
3. Southeast NE	71,100	11.6%	8,221	\$98	\$0.8
4. Lincoln	1,332,201	5.0%	66,937	\$95	\$6.3
5. Fairbury	20,571	6.7%	1,386	\$99	\$0.1
6. York	87,344	6.4%	5,624	\$99	\$0.6
7. Columbus	207,555	3.3%	6,850	\$93	\$0.6
8. Norfolk	118,066	5.6%	6,573	\$97	\$0.6
9. Winnebago	124,521	4.5%	5,652	\$95	\$0.5
10. Northwest IA	154,348	5.1%	7,820	\$100	\$0.8
11. South Sioux City	656,515	1.1%	7,187	\$93	\$0.7
12. Sioux Falls	981,578	1.6%	15,856	\$97	\$1.5
13. Niobrara	138,808	3.3%	4,575	\$96	\$0.4
14. Neligh	21,006	4.5%	954	\$99	\$0.1
15. Grand Island	318,567	1.3%	4,120	\$92	\$0.4
16. Hastings	184,790	1.6%	2,928	\$93	\$0.3
17. Kearney	151,843	4.9%	7,393	\$99	\$0.7
18. Valentine-Ainsworth	18,185	0.1%	13	\$100	\$0.0
19. North Platte	22,451	0.1%	29	\$102	\$0.0
20. McCook	31,011	0.1%	38	\$102	\$0.0
21. Ogallala	4,545	0.2%	10	\$103	\$0.0
22. Northwest NE	34,968	0.1%	29	\$98	\$0.0
23. Gering-Scottsbluff	23,486	0.3%	68	\$102	\$0.0
24. Kimball	7,349	5.0%	370	\$103	\$0.0
25. Northeast CO	4,162	5.0%	209	\$104	\$0.0
26. Cheyenne	13,636	5.0%	681	\$104	\$0.1
27. Lusk	8,401	0.4%	31	\$103	\$0.0
Total	8,039,276	7.7%	619,383	\$98	\$60.7

Scenario 2: Norfolk

Scenario 2 models the impact on the Nebraska market of a horse track and racino operating in Norfolk. The addition of a Norfolk racino to the market would lead to increases in propensity and frequency in Norfolk and the surrounding markets. WPV in this scenario would be expected to

remain flat at \$97, and the opening of the proposed Norfolk racino would be expected increase the total revenue in the Nebraska market from the Baseline by \$7.9 million or 1.0%. The following table shows the participation rates and total market gaming visits for Scenario 2:

	Table 25: Gravity Model Forecast 2026: Addition of Racetrack and Casino in Norrolk						
	Gamer Pop.	Propensity	Frequency	MPI	Gaming Visits	WPV	GGR (MM)
1. Omaha	724,350	31.2%	13.9	100	3,130,184	\$99	\$309.2
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
3. Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	22.5%	9.6	83	20,571	\$99	\$2.0
6. York	29,917	27.7%	12.1	87	87,344	\$99	\$8.7
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	35.5%	15.8	89	208,361	\$91	\$19.0
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	24.2%	10.5	78	24,066	\$98	\$2.4
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	34.1%	15.1	92	184,790	\$93	\$17.1
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	14.9%	6.1	97	22,451	\$102	\$2.3
20. McCook	30,662	16.6%	6.9	88	31,011	\$102	\$3.2
21. Ogallala	13,867	9.7%	3.9	88	4,545	\$103	\$0.5
22. Northwest NE	19,033	21.7%	9.3	91	34,968	\$98	\$3.4
23. Gering-Scottsbluff	29,974	14.2%	5.8	95	23,486	\$102	\$2.4
24. Kimball	28,308	8.5%	3.4	91	7,349	\$103	\$0.8
25. Northeast CO	39,036	5.4%	2.1	95	4,162	\$104	\$0.4
26. Cheyenne	73,791	6.8%	2.6	102	13,636	\$104	\$1.4
27. Lusk	17,393	11.6%	4.7	89	8,401	\$103	\$0.9
Total	2,151,554				8,097,852	\$97	\$782.7

Table 25: Gravity Model Forecast 2026: Addition of Racetrack and Casino in Norfolk
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The table below shows the total market capture rate, gaming visits, win per visit, and revenue generated by the potential Norfolk property broken out by market. The market where the Norfolk property captures the highest percentage of visitors is Norfolk, followed by Neligh, which is the only market adjacent to Norfolk that does not have a pre-existing casino competitor. The racino also captures more than 10% of Winnebago, Niobrara, and Valentine-Ainsworth. However, as these markets generate significantly less revenue and visits than more heavily populated markets such as Omaha and Lincoln, the Norfolk racino is projected to bring in less than \$30 million in gross gaming revenue in 2026.

	Total Market	Capture Rate	Gaming Visits	WPV	GGR (MM)
4.0	Gaming Visits	•	•		
1. Omaha	3,130,184	0.7%	20,620	\$99	\$2.0
2. Southwest IA	137,308	1.7%	2,376	\$98	\$0.2
3. Southeast NE	71,100	1.2%	855	\$98	\$0.1
4. Lincoln	1,332,201	0.9%	11,439	\$95	\$1.1
5. Fairbury	20,571	3.4%	704	\$99	\$0.1
6. York	87,344	3.7%	3,194	\$99	\$0.3
7. Columbus	207,555	5.4%	11,186	\$93	\$1.0
8. Norfolk	208,361	77.0%	160,452	\$91	\$14.7
9. Winnebago	124,521	11.5%	14,353	\$95	\$1.4
10. Northwest IA	154,348	3.4%	5,260	\$100	\$0.5
11. South Sioux City	656,515	1.3%	8,238	\$93	\$0.8
12. Sioux Falls	981,578	1.9%	18,576	\$97	\$1.8
13. Niobrara	138,808	12.5%	17,286	\$96	\$1.7
14. Neligh	24,066	18.1%	4,358	\$98	\$0.4
15. Grand Island	318,567	1.4%	4,514	\$92	\$0.4
16. Hastings	184,790	1.1%	2,103	\$93	\$0.2
17. Kearney	151,843	4.2%	6,422	\$99	\$0.6
18. Valentine-Ainsworth	18,185	13.7%	2,500	\$100	\$0.2
19. North Platte	22,451	0.1%	22	\$102	\$0.0
20. McCook	31,011	0.1%	27	\$102	\$0.0
21. Ogallala	4,545	0.2%	7	\$103	\$0.0
22. Northwest NE	34,968	0.1%	32	\$98	\$0.0
23. Gering-Scottsbluff	23,486	0.2%	54	\$102	\$0.0
24. Kimball	7,349	3.5%	256	\$103	\$0.0
25. Northeast CO	4,162	3.5%	147	\$104	\$0.0
26. Cheyenne	13,636	3.5%	475	\$104	\$0.0
27. Lusk	8,401	0.3%	24	\$103	\$0.0
Total	8,097,852	3.6%	295,480	\$94	\$27.7

Table 26: Norfolk Local Market Capture - 2026

Scenario 3: York

Scenario 3 models the impact a horse track and racino operating at the proposed York site would have on the Nebraska market. The addition of a York racino to the market would lead to increases in propensity and frequency in York and its surrounding markets. The opening of the proposed York racino is projected to have the smallest overall impact on the total revenue in the Nebraska market increasing the total revenue from the 2026 Baseline by only \$3.5 million or 0.5%. This is most likely due to the location of the York property, which is surrounded by four other racinos in the adjacent Grand Island, Hastings, Columbus, and Lincoln markets as well as being relatively close to the competitive Omaha market. Of all eight scenarios, this is the scenario with the smallest

overall impact. The following table shows the participation rates and total market gaming visits for Scenario 3:

					Gaming		GGR
	Gamer Pop.	Propensity	Frequency	MPI	Visits	WPV	(MM)
1. Omaha	724,350	31.2%	13.9	100	3,130,184	\$99	\$309.2
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	24.4%	10.5	83	24,425	\$98	\$2.4
6. York	29,917	32.7%	14.5	87	123,278	\$96	\$11.8
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	27.1%	11.8	89	118,066	\$97	\$11.5
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	22.7%	9.7	78	21,006	\$99	\$2.1
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	34.1%	15.1	92	184,790	\$93	\$17.1
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	14.9%	6.1	97	22,451	\$102	\$2.3
20. McCook	30,662	16.6%	6.9	88	31,011	\$102	\$3.2
21. Ogallala	13,867	9.7%	3.9	88	4,545	\$103	\$0.5
22. Northwest NE	19,033	21.7%	9.3	91	34,968	\$98	\$3.4
23. Gering-Scottsbluff	29,974	14.2%	5.8	95	23,486	\$102	\$2.4
24. Kimball	28,308	8.5%	3.4	91	7,349	\$103	\$0.8
25. Northeast CO	39,036	5.4%	2.1	95	4,162	\$104	\$0.4
26. Cheyenne	73,791	6.8%	2.6	102	13,636	\$104	\$1.4
27. Lusk	17,393	11.6%	4.7	89	8,401	\$103	\$0.9
Total	2,151,554				8,044,285	\$97	\$778.3

Table 27: Gravity Model Forecast 2026: Addition of Racetrack and Casino in York

The table below shows the total market capture rate, gaming visits, win per visit, and revenue generated by the potential York racino broken out by market. The market where the York property captures the highest percentage of visitors is York, in which it captures more than a third of gaming visits, followed by Fairbury, North Platte, and McCook. York is projected to capture roughly 15% of the gaming visits in each of the latter three markets, none of which have a pre-existing casino competitor. Like in Scenario 2, these markets have relatively low gross gaming revenue, with only York generating more than \$1 million. The York property is projected to generate about \$20 million across all markets.

	Total Market Gaming Visits	Capture Rate	Gaming Visits	WPV	GGR (MM)
1. Omaha	3,130,184		24,858	\$99	\$2.5
2. Southwest IA	137,308	2.1%	24,030	\$99 \$98	\$2.5 \$0.3
3. Southeast NE	71,100	3.1%	2,003	\$90 \$98	\$0.3 \$0.2
4. Lincoln	1,332,201	4.7%	62,369	\$95	\$5.9 ©0.4
5. Fairbury	24,425	16.6%	4,063	\$98	\$0.4
6. York	123,278	36.7%	45,260	\$96	\$4.3
7. Columbus	207,555	3.7%	7,732	\$93	\$0.7
8. Norfolk	118,066	5.3%	6,306	\$97	\$0.6
9. Winnebago	124,521	1.4%	1,700	\$95	\$0.2
10. Northwest IA	154,348	0.0%	21	\$100	\$0.0
11. South Sioux City	656,515	0.3%	1,926	\$93	\$0.2
12. Sioux Falls	981,578	0.0%	56	\$97	\$0.0
13. Niobrara	138,808	2.4%	3,266	\$96	\$0.3
14. Neligh	21,006	6.5%	1,356	\$99	\$0.1
15. Grand Island	318,567	4.8%	15,276	\$92	\$1.4
16. Hastings	184,790	3.8%	7,080	\$93	\$0.7
17. Kearney	151,843	9.1%	13,800	\$99	\$1.4
18. Valentine-Ainsworth	18,185	0.1%	14	\$100	\$0.0
19. North Platte	22,451	15.1%	3,385	\$102	\$0.3
20. McCook	31,011	14.4%	4,460	\$102	\$0.5
21. Ogallala	4,545	0.3%	12	\$103	\$0.0
22. Northwest NE	34,968	0.1%	28	\$98	\$0.0
23. Gering-Scottsbluff	23,486	0.3%	68	\$102	\$0.0
24. Kimball	7,349	5.3%	386	\$103	\$0.0
25. Northeast CO	4,162	5.1%	211	\$104	\$0.0
26. Cheyenne	13,636	4.8%	652	\$104	\$0.1
27. Lusk	8,401	0.3%	29	\$103	\$0.0
Total	8,044,285	2.6%	209,384	\$96	\$20.1

Table 28: York Local Market Capture - 2026

Scenario 4: North Platte

Scenario 4 models the impact of a horse track and racino at the proposed North Platte site on the Nebraska market. The addition of the North Platte racino would lead to increases in propensity and frequency in North Platte and the majority of its surrounding markets. The opening of the proposed North Platte racino is projected to increase the total revenue in the Nebraska market from the Baseline by \$20.0 million or 2.6%. The following table shows the participation rates and total market gaming visits for Scenario 4:

					Gaming		GGR
	Gamer Pop.	Propensity	Frequency	MPI	Visits	WPV	(MM)
1. Omaha	724,350	31.2%	13.9	100	3,130,184	\$99	\$309.2
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	22.5%	9.6	83	20,571	\$99	\$2.0
6. York	29,917	27.7%	12.1	87	87,344	\$99	\$8.7
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	27.1%	11.8	89	118,066	\$97	\$11.5
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	22.7%	9.7	78	21,006	\$99	\$2.1
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	34.1%	15.1	92	184,790	\$93	\$17.1
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	36.5%	16.3	97	145,915	\$90	\$13.2
20. McCook	30,662	21.3%	9.1	88	52,175	\$100	\$5.2
21. Ogallala	13,867	23.8%	10.2	88	29,729	\$98	\$2.9
22. Northwest NE	19,033	21.7%	9.3	91	34,968	\$98	\$3.4
23. Gering-Scottsbluff	29,974	14.2%	5.8	95	23,486	\$102	\$2.4
24. Kimball	28,308	15.1%	6.3	91	24,241	\$102	\$2.5
25. Northeast CO	39,036	12.3%	5.0	95	22,909	\$103	\$2.3
26. Cheyenne	73,791	8.8%	3.5	102	22,961	\$104	\$2.4
27. Lusk	17,393	11.6%	4.7	89	8,401	\$103	\$0.9
Total	2,151,554				8,219,273	\$97	\$794.8

Table 29: Gravity Model Forecast 2026: Addition of Racetrack and Casino in North Platte

The table below shows the total market capture rate, gaming visits, win per visit, and revenue generated by the potential North Platte racino broken out by market. As the North Platte site is further west and is surrounded by markets that have no existing competitors, the property captures the vast majority of gaming visits in several markets. The racino is projected to capture more than 95% of the gaming visits in North Platte, Kimball, and Northeast CO; more than 85% of the visits in Ogallala and Cheyenne, as well as a significant portion of McCook and Gering-Scottsbluff. Although most of the markets the North Platte racino would pull from are not heavily populated and don't generate more than about 150,000 gamer visits, the new racino would likely become the most convenient gaming destination for the majority of nearby markets.

	Total Market Gaming Visits	Capture Rate	Gaming Visits	WPV	GGR (MM)
1. Omaha	3,130,184	0.0%	33	\$99	\$0.0
2. Southwest IA	137,308	0.0%	6	\$98	\$0.0
3. Southeast NE	71,100	0.0%	4	\$98	\$0.0
4. Lincoln	1,332,201	0.3%	4,174	\$95	\$0.4
5. Fairbury	20,571	1.8%	365	\$99	\$0.0
6. York	87,344	1.3%	1,124	\$99	\$0.1
7. Columbus	207,555	0.0%	8	\$93	\$0.0
8. Norfolk	118,066	0.0%	12	\$97	\$0.0
9. Winnebago	124,521	0.0%	4	\$95	\$0.0
10. Northwest IA	154,348	0.0%	7	\$100	\$0.0
11. South Sioux City	656,515	0.0%	6	\$93	\$0.0
12. Sioux Falls	981,578	0.0%	23	\$97	\$0.0
13. Niobrara	138,808	0.0%	14	\$96	\$0.0
14. Neligh	21,006	2.2%	457	\$99	\$0.0
15. Grand Island	318,567	0.8%	2,681	\$92	\$0.2
16. Hastings	184,790	1.6%	2,890	\$93	\$0.3
17. Kearney	151,843	17.0%	25,838	\$99	\$2.6
18. Valentine-Ainsworth	18,185	15.5%	2,812	\$100	\$0.3
19. North Platte	145,915	96.8%	141,175	\$90	\$12.7
20. McCook	52,175	42.2%	22,020	\$100	\$2.2
21. Ogallala	29,729	86.1%	25,591	\$98	\$2.5
22. Northwest NE	34,968	19.4%	6,795	\$98	\$0.7
23. Gering-Scottsbluff	23,486	50.2%	11,792	\$102	\$1.2
24. Kimball	24,241	96.3%	23,337	\$102	\$2.4
25. Northeast CO	22,909	95.3%	21,826	\$103	\$2.2
26. Cheyenne	22,961	93.8%	21,536	\$104	\$2.2
27. Lusk	8,401	0.9%	74	\$103	\$0.0
Total	8,219,273	3.8%	314,604	\$96	\$30.1

Table 30: North Platte Local Market Capture - 2026

Scenario 5: Gering

Scenario 5 models the impact of a new racetrack and racino in Gering on the Nebraska market. The addition of the Gering racino to the market would lead to increases in propensity and frequency in Gering-Scottsbluff and the majority of surrounding markets. The opening of a Gering racino would be expected to increase the total revenue in the Nebraska market from the Baseline by about \$32.9 million or 4.2%. The following table shows the participation rates and total market gaming visits for Scenario 5:

					Gaming	GGR	
	Gamer Pop.	Propensity	Frequency	MPI	Visits	WPV	(MM)
1. Omaha	724,350	31.2%	13.9	100	3,130,184	\$99	\$309.2
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	22.5%	9.6	83	20,571	\$99	\$2.0
6. York	29,917	27.7%	12.1	87	87,344	\$99	\$8.7
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	27.1%	11.8	89	118,066	\$97	\$11.5
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	22.7%	9.7	78	21,006	\$99	\$2.1
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	34.1%	15.1	92	184,790	\$93	\$17.1
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	14.9%	6.1	97	22,451	\$102	\$2.3
20. McCook	30,662	16.6%	6.9	88	31,011	\$102	\$3.2
21. Ogallala	13,867	15.7%	6.5	88	12,525	\$101	\$1.3
22. Northwest NE	19,033	22.1%	9.5	91	36,380	\$98	\$3.6
23. Gering-Scottsbluff	29,974	35.7%	15.9	95	161,140	\$90	\$14.5
24. Kimball	28,308	20.8%	8.9	91	47,316	\$99	\$4.7
25. Northeast CO	39,036	14.1%	5.8	95	30,401	\$102	\$3.1
26. Cheyenne	73,791	19.7%	8.4	102	124,444	\$101	\$12.5
27. Lusk	17,393	21.4%	9.1	89	29,985	\$100	\$3.0
Total	2,151,554				8,350,141	\$97	\$807.7

Table 31: Gravity Model Forecast 2026: Addition of Racetrack and Casino in Gering

The table below shows the total market capture rate, gaming visits, win per visit, and revenue generated by the potential Gering racino broken out by market. The new racino is projected to capture nearly all of the gaming visits in Gering-Scottsbluff and more than half of Ogallala, Northwest NE, Kimball, Northeast CO, Cheyenne, and Lusk. The Gering site is the furthest west of all the proposed racino sites and therefore captures the majority of most of the western markets. Due to this location, Gering is projected to generate the third greatest revenue of all seven potential racinos after Bellevue, which is located in the Omaha market, and Kimball, which is closer to the Cheyenne and Northeast Colorado markets.

	Total Market Gaming Visits	Capture Rate	Gaming Visits	WPV	GGR (MM)
1. Omaha	3,130,184	0.0%	12	\$99	\$0.0
2. Southwest IA	137,308	0.0%	3	\$98	\$0.0
3. Southeast NE	71,100	0.0%	1	\$98	\$0.0
4. Lincoln	1,332,201	0.0%	13	\$95	\$0.0
5. Fairbury	20,571	0.0%	1	\$99	\$0.0
6. York	87,344	0.0%	3	\$99	\$0.0
7. Columbus	207,555	0.0%	2	\$93	\$0.0
8. Norfolk	118,066	0.0%	5	\$97	\$0.0
9. Winnebago	124,521	0.0%	2	\$95	\$0.0
10. Northwest IA	154,348	0.0%	4	\$100	\$0.0
11. South Sioux City	656,515	0.0%	3	\$93	\$0.0
12. Sioux Falls	981,578	0.0%	16	\$97	\$0.0
13. Niobrara	138,808	0.0%	7	\$96	\$0.0
14. Neligh	21,006	0.0%	2	\$99	\$0.0
15. Grand Island	318,567	0.0%	6	\$92	\$0.0
16. Hastings	184,790	0.0%	6	\$93	\$0.0
17. Kearney	151,843	0.0%	32	\$99	\$0.0
18. Valentine-Ainsworth	18,185	0.1%	12	\$100	\$0.0
19. North Platte	22,451	14.1%	3,176	\$102	\$0.3
20. McCook	31,011	0.1%	36	\$102	\$0.0
21. Ogallala	12,525	63.8%	7,987	\$101	\$0.8
22. Northwest NE	36,380	51.6%	18,784	\$98	\$1.8
23. Gering-Scottsbluff	161,140	99.0%	159,471	\$90	\$14.4
24. Kimball	47,316	98.2%	46,486	\$99	\$4.6
25. Northeast CO	30,401	96.3%	29,277	\$102	\$3.0
26. Cheyenne	124,444	98.6%	122,747	\$101	\$12.3
27. Lusk	29,985	87.9%	26,370	\$100	\$2.6
Total	8,350,141	5.0%	414,463	\$96	\$40.0

Table 32: Gering Local Market Capture - 2026

Scenario 6: Kimball

Scenario 6 models the impact of a new racetrack and racino in Kimball on the Nebraska gaming market. The addition of a Kimball casino to the market would lead to increases in propensity and frequency in Hastings and in the majority of surrounding markets. The opening of the proposed Kimball racino would be expected increase the total revenue in the Nebraska market from the 2026 Baseline by \$37.1 million or 4.8%. This scenario has the second largest impact on the total revenue of the Nebraska market, after Scenario 8, which will be discussed later in this report. The following table shows the participation rates and total market gaming visits for Scenario 6:

					Gaming		GGR
	Gamer Pop.	Propensity	Frequency	MPI	Visits	WPV	(MM)
1. Omaha	724,350	31.2%	13.9	100	3,130,184	\$99	\$309.2
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
3. Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	22.5%	9.6	83	20,571	\$99	\$2.0
6. York	29,917	27.7%	12.1	87	87,344	\$99	\$8.7
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	27.1%	11.8	89	118,066	\$97	\$11.5
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	22.7%	9.7	78	21,006	\$99	\$2.1
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	34.1%	15.1	92	184,790	\$93	\$17.1
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	14.9%	6.1	97	22,451	\$102	\$2.3
20. McCook	30,662	16.6%	6.9	88	31,011	\$102	\$3.2
21. Ogallala	13,867	14.3%	6.0	88	10,559	\$102	\$1.1
22. Northwest NE	19,033	21.7%	9.3	91	34,968	\$98	\$3.4
23. Gering-Scottsbluff	29,974	26.9%	11.7	95	89,659	\$96	\$8.6
24. Kimball	28,308	27.5%	12.0	91	84,310	\$96	\$8.1
25. Northeast CO	39,036	18.8%	7.9	95	55,261	\$100	\$5.6
26. Cheyenne	73,791	23.9%	10.3	102	184,566	\$99	\$18.2
27. Lusk	17,393	16.7%	7.0	89	17,913	\$102	\$1.8
Total	2,151,554				8,385,186	\$97	\$811.9

Table 33: Gravity Model Forecast 2026: Addition of Racetrack and Casino in Kimball

The table below shows the total market capture rate, gaming visits, win per visit, and revenue generated by the potential Kimball racino broken out by market. This location draws primarily from the western markets, capturing at least 10% of the gaming visits from North Platte, McCook, Ogallala, Northwest NE, Gering-Scottsbluff, Kimball, Northeast CO, Cheyenne, and Lusk. This includes more than half of the gaming visits generated by Ogallala, Gering-Scottsbluff, and Lusk and almost 100% of the visits from Kimball, Northeast CO, and Cheyenne. As previously noted, the proposed Kimball racino has the second highest proposed revenue of the potential locations and likely only surpasses Gering due to its closer proximity to more heavily populated markets.

	Total Market Gaming Visits	Capture Rate	Gaming Visits	WPV	GGR (MM)
1. Omaha	3,130,184	0.0%	14	\$99	\$0.0
2. Southwest IA	137,308	0.0%	3	\$98	\$0.0
3. Southeast NE	71,100	0.0%	2	\$98	\$0.0
4. Lincoln	1,332,201	0.0%	16	\$95	\$0.0
5. Fairbury	20,571	0.0%	1	\$99	\$0.0
6. York	87,344	0.0%	4	\$99	\$0.0
7. Columbus	207,555	0.0%	3	\$93	\$0.0
8. Norfolk	118,066	0.0%	5	\$97	\$0.0
9. Winnebago	124,521	0.0%	2	\$95	\$0.0
10. Northwest IA	154,348	0.0%	4	\$100	\$0.0
11. South Sioux City	656,515	0.0%	3	\$93	\$0.0
12. Sioux Falls	981,578	0.0%	13	\$97	\$0.0
13. Niobrara	138,808	0.0%	6	\$96	\$0.0
14. Neligh	21,006	0.0%	2	\$99	\$0.0
15. Grand Island	318,567	0.0%	7	\$92	\$0.0
16. Hastings	184,790	0.0%	8	\$93	\$0.0
17. Kearney	151,843	0.0%	43	\$99	\$0.0
18. Valentine-Ainsworth	18,185	0.1%	10	\$100	\$0.0
19. North Platte	22,451	19.9%	4,470	\$102	\$0.5
20. McCook	31,011	12.5%	3,863	\$102	\$0.4
21. Ogallala	10,559	57.9%	6,112	\$102	\$0.6
22. Northwest NE	34,968	35.7%	12,500	\$98	\$1.2
23. Gering-Scottsbluff	89,659	91.4%	81,970	\$96	\$7.9
24. Kimball	84,310	99.4%	83,766	\$96	\$8.0
25. Northeast CO	55,261	98.0%	54,141	\$100	\$5.4
26. Cheyenne	184,566	99.3%	183,190	\$99	\$18.1
27. Lusk	17,913	78.8%	14,120	\$102	\$1.4
Total	8,385,186	5.3%	444,278	\$98	\$43.6

Table 34: Kimball Local Market Capture - 2026

Scenario 7: Hastings to Ogallala

Scenario 7 models the impact of moving the Hastings license to a new location in the Ogallala area. This relocation would lead to increases in propensity and frequency in Ogallala and the majority of surrounding markets. Simultaneously, the removal of a racino from Hastings leads to decreases in the propensity and frequency in the Hastings market, which would no longer contain a gaming destination. The opening of the proposed Ogallala racino in place of the proposed Hastings racino would be expected to increase the total revenue in the Nebraska market from the Baseline by about \$17.2 million or 2.2%. The following table shows the participation rates and total market gaming visits for Scenario 7:

					Gaming		GGR
	Gamer Pop.	Propensity	Frequency	MPI	Visits	WPV	(MM)
1. Omaha	724,350	31.2%	13.9	100	3,130,184	\$99	\$309.2
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
3. Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	22.5%	9.6	83	20,571	\$99	\$2.0
6. York	29,917	27.7%	12.1	87	87,344	\$99	\$8.7
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	27.1%	11.8	89	118,066	\$97	\$11.5
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	22.7%	9.7	78	21,006	\$99	\$2.1
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	28.4%	12.4	92	126,101	\$96	\$12.2
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	27.2%	11.9	97	79,436	\$97	\$7.7
20. McCook	30,662	17.6%	7.4	88	34,826	\$101	\$3.5
21. Ogallala	13,867	32.2%	14.2	88	56,096	\$93	\$5.2
22. Northwest NE	19,033	21.7%	9.3	91	34,968	\$98	\$3.4
23. Gering-Scottsbluff	29,974	15.4%	6.4	95	27,995	\$101	\$2.8
24. Kimball	28,308	20.8%	8.8	91	47,086	\$99	\$4.7
25. Northeast CO	39,036	16.9%	7.1	95	44,484	\$101	\$4.5
26. Cheyenne	73,791	12.1%	4.9	102	44,575	\$103	\$4.6
27. Lusk	17,393	11.6%	4.7	89	8,401	\$103	\$0.9
Total	2,151,554				8,173,664	\$97	\$792.0

The table below shows the total market capture rate, gaming visits, win per visit, and revenue generated by the potential Ogallala racino broken out by market. Like the other potential locations in western Nebraska, the Ogallala property is projected to draw the majority of gaming visits from most of the western markets. The new racino would generate most of the visits in Ogallala, Kimball, Northeast CO, and Cheyenne, and over half of the visits in North Platte, McCook, Gering-Scottsbluff, and Lusk. Additionally, the new Ogallala racino would capture nearly 20% of the Hastings market visits as this scenario removes the Hastings facility from the market.

	Total Market Gaming Visits	Capture Rate	Gaming Visits	WPV	GGR (MM)
1. Omaha	3,130,184	0.0%	2	\$99	\$0.0
2. Southwest IA	137,308	0.0%	4	\$98	\$0.0
3. Southeast NE	71,100	0.0%	3	\$98	\$0.0
4. Lincoln	1,332,201	0.0%	28	\$95	\$0.0
5. Fairbury	20,571	0.0%	3	\$99	\$0.0
6. York	87,344	0.0%	8	\$99	\$0.0
7. Columbus	207,555	0.0%	5	\$93	\$0.0
8. Norfolk	118,066	0.0%	9	\$97	\$0.0
9. Winnebago	124,521	0.0%	3	\$95	\$0.0
10. Northwest IA	154,348	0.0%	5	\$100	\$0.0
11. South Sioux City	656,515	0.0%	5	\$93	\$0.0
12. Sioux Falls	981,578	0.0%	17	\$97	\$0.0
13. Niobrara	138,808	0.0%	10	\$96	\$0.0
14. Neligh	21,006	0.0%	3	\$99	\$0.0
15. Grand Island	318,567	0.5%	1,686	\$92	\$0.2
16. Hastings	126,101	19.0%	23,898	\$96	\$2.3
17. Kearney	151,843	9.3%	14,138	\$99	\$1.4
18. Valentine-Ainsworth	18,185	14.2%	2,574	\$100	\$0.3
19. North Platte	79,436	82.8%	65,750	\$97	\$6.3
20. McCook	34,826	51.9%	18,066	\$101	\$1.8
21. Ogallala	56,096	95.5%	53,553	\$93	\$5.0
22. Northwest NE	34,968	26.2%	9,164	\$98	\$0.9
23. Gering-Scottsbluff	27,995	62.5%	17,506	\$101	\$1.8
24. Kimball	47,086	98.3%	46,264	\$99	\$4.6
25. Northeast CO	44,484	97.4%	43,322	\$101	\$4.4
26. Cheyenne	44,575	96.0%	42,783	\$103	\$4.4
27. Lusk	8,401	54.0%	4,536	\$103	\$0.5
Total	8,173,664	4.2%	343,342	\$98	\$33.8

Table 36: Ogallala Local Market Capture - 2026

Scenario 8: All Changes

The final scenario models the combined impact of all changes in the first seven scenarios. Because this scenario includes six new casino operators (and the relocation of Hastings to Ogallala) compared to the other scenarios that each only assess one new casino, Scenario 8 shows the largest overall increase in gaming revenue in the Nebraska market and includes similar increases to propensity and frequency as the other scenarios. Due to the increase in propensity and frequency, WPV in this scenario would be expected to decrease slightly to \$96 as people are more likely to spend less per trip when they are gambling more frequently. The following table shows the participation rates and total market gaming visits for Scenario 8:

					Gaming		GGR
	Gamer Pop.	Propensity	Frequency	MPI	Visits	WPV	(MM)
1. Omaha	724,350	31.2%	14.0	100	3,164,963	\$99	\$312.3
2. Southwest IA	46,323	26.8%	11.7	95	137,308	\$98	\$13.4
3. Southeast NE	28,284	24.4%	10.5	97	71,100	\$98	\$6.9
4. Lincoln	277,241	33.3%	14.8	97	1,332,201	\$95	\$126.3
5. Fairbury	11,509	24.4%	10.5	83	24,425	\$98	\$2.4
6. York	29,917	32.7%	14.5	87	123,278	\$96	\$11.8
7. Columbus	44,146	34.0%	15.1	91	207,555	\$93	\$19.3
8. Norfolk	41,426	35.5%	15.8	89	208,361	\$91	\$19.0
9. Winnebago	35,931	30.2%	13.3	87	124,521	\$95	\$11.8
10. Northwest IA	68,855	24.1%	10.4	90	154,348	\$100	\$15.5
11. South Sioux City	123,748	34.9%	15.5	98	656,515	\$93	\$60.8
12. Sioux Falls	205,537	32.8%	14.5	101	981,578	\$97	\$95.3
13. Niobrara	43,070	28.9%	12.6	88	138,808	\$96	\$13.3
14. Neligh	12,217	24.2%	10.5	78	24,066	\$98	\$2.4
15. Grand Island	61,921	35.2%	15.7	93	318,567	\$92	\$29.4
16. Hastings	38,975	28.4%	12.4	92	126,101	\$96	\$12.2
17. Kearney	66,945	24.0%	10.4	91	151,843	\$99	\$15.0
18. Valentine-Ainsworth	13,674	20.6%	8.8	74	18,185	\$100	\$1.8
19. North Platte	25,422	36.5%	16.3	97	145,915	\$90	\$13.2
20. McCook	30,662	21.3%	9.1	88	52,175	\$100	\$5.2
21. Ogallala	13,867	32.2%	14.2	88	56,096	\$93	\$5.2
22. Northwest NE	19,033	22.1%	9.5	91	36,380	\$98	\$3.6
23. Gering-Scottsbluff	29,974	35.7%	15.9	95	161,140	\$90	\$14.5
24. Kimball	28,308	27.5%	12.0	91	84,310	\$96	\$8.1
25. Northeast CO	39,036	18.8%	7.9	95	55,261	\$100	\$5.6
26. Cheyenne	73,791	23.9%	10.3	102	184,566	\$99	\$18.2
27. Lusk	17,393	21.4%	9.1	89	29,985	\$100	\$3.0
Total	2,151,554				8,769,553	\$96	\$845.7

Table 37: Gravity Model Forecast 2026: Combination of Scenarios 1-7

Forecast Summary

Net State Results and Impact on Current License Holders

The following table summarizes the eight scenarios assessed through this forecast. The first six scenarios assess the future Nebraska market with the six existing license holders operating in their current location with the addition of a seventh new facility in the state. The seventh scenario forecasts the impact of moving the Hastings license to a new location in the Ogallala area. Finally, the eighth scenario assesses the impact of the addition of all six potential racinos from the first six scenarios as well as the Hastings license shifting to the new Ogallala location. Of the first seven scenarios, the first three all examine the potential of a new racino opening near the eastern border of Nebraska, while the remaining four locations are all in the western half of the state.

Table 38: Description of Scenarios				
Scenario	Description			
1. Bellevue	Addition of a racetrack and casino in Bellevue			
2. Norfolk	Addition of a racetrack and casino in Norfolk			
3. York	Addition of a racetrack and casino in York			
4. North Platte	Addition of a racetrack and casino in North Platte			
5. Gering	Addition of a racetrack and casino in Gering			
6. Kimball	Addition of a racetrack and casino in Kimball			
7. Hastings to Ogallala	Shifting the Hastings license to Ogallala			
8. All Changes	Combination of Scenarios 1-7			

The table below shows the incremental revenue differential in each market for each scenario compared to the Baseline. Of the first six scenarios, Scenarios 5 and 6 (Gering and Kimball) have the highest net increase for Nebraska and the lowest cannibalization because of their distance from the existing eligible locations.

Relocating the Hastings license to Ogallala (Scenario 7) has a positive impact on all six of the existing license holders. Ogallala has a market potential of nearly \$8 million higher than Hastings, and the other five license holders would benefit by a combined \$10 million. Grand Island (Fonner Park) would gain \$7 million by not having to share the local market with Hastings.

Scenario 8 has the highest net gain to the state but by far the largest impact on existing license holders. Figures in italics represent change compared to the Baseline. Scenario 8 is measured in comparison to Scenario 7.

Table 39: Summary of Results and Impacts (000s)								
Omaha	Columbus	Grand Island	Lincoln	Hastings/ Ogallala	South Sioux City	Subtotal Current Licenses	New License(s)	Total NE
\$110,256	\$29,633	\$39,851	\$102,633	\$25,907	\$32,172	\$340,452		\$340,452
(\$27,426)	(\$1,979)	(\$1,002)	(\$6,778)	(\$633)	(\$683)	(\$38,501)	\$60,664	\$22,164
(\$1,692)	(\$3,067)	(\$1,293)	(\$1,513)	(\$681)	(\$1,323)	(\$9,570)	\$27,682	\$18,112
(\$1,619)	(\$1,130)	(\$2,371)	(\$4,554)	(\$1,458)	(\$209)	(\$11,341)	\$20,110	\$8,769
(\$398)	(\$387)	(\$2,212)	(\$1,024)	(\$1,573)	(\$89)	(\$5,683)	\$30,107	\$24,424
(\$154)	(\$112)	(\$360)	(\$212)	(\$273)	(\$84)	(\$1,194)	\$39,984	\$38,790
(\$156)	(\$113)	(\$574)	(\$314)	(\$470)	(\$85)	(\$1,713)	\$43,600	\$41,888
\$690	\$922	\$7,097	\$1,781	\$7,912	\$12	\$18,414		\$18,414
\$110,946	\$30,555	\$46,948	\$104,413	\$33,819	\$32,184	\$358,866		\$358,866
(\$30,580)	(\$6,492)	(\$10,293)	(\$13,609)	(\$20,638)	(\$2,103)	(\$83,717)	\$174,544	\$90,827
	\$110,256 (\$27,426) (\$1,692) (\$1,619) (\$398) (\$154) (\$156) \$690 \$110,946	Omaha Columbus \$110,256 \$29,633 (\$27,426) (\$1,979) (\$1,692) (\$3,067) (\$1,619) (\$1,130) (\$398) (\$387) (\$154) (\$112) (\$156) (\$113) \$690 \$922 \$110,946 \$30,555	Omaha Columbus Grand Island \$110,256 \$29,633 \$39,851 (\$27,426) (\$1,979) (\$1,002) (\$1,692) (\$3,067) (\$1,293) (\$1,619) (\$1,130) (\$2,371) (\$398) (\$387) (\$2,212) (\$154) (\$112) (\$360) (\$156) (\$113) (\$574) \$690 \$922 \$7,097 \$110,946 \$30,555 \$46,948	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Omaha Columbus Grand Island Lincoln Hastings/ Ogallala \$110,256 \$29,633 \$39,851 \$102,633 \$25,907 (\$27,426) (\$1,979) (\$1,002) (\$6,778) (\$633) (\$1,692) (\$3,067) (\$1,293) (\$1,513) (\$681) (\$1,619) (\$1,130) (\$2,371) (\$4,554) (\$1,458) (\$398) (\$387) (\$2,212) (\$1,024) (\$1,573) (\$154) (\$112) (\$360) (\$212) (\$273) (\$156) (\$113) (\$574) (\$314) (\$470) \$690 \$922 \$7,097 \$1,781 \$7,912 \$110,946 \$30,555 \$46,948 \$104,413 \$33,819	OmahaColumbusGrand IslandLincolnHastings/ OgallalaSouth Sioux City\$110,256\$29,633\$39,851\$102,633\$25,907\$32,172(\$27,426)(\$1,979)(\$1,002)(\$6,778)(\$633)(\$683)(\$1,692)(\$3,067)(\$1,293)(\$1,513)(\$681)(\$1,323)(\$1,619)(\$1,130)(\$2,371)(\$4,554)(\$1,458)(\$209)(\$398)(\$387)(\$2,212)(\$1,024)(\$1,573)(\$89)(\$154)(\$112)(\$360)(\$212)(\$273)(\$84)(\$156)(\$113)(\$574)(\$314)(\$470)(\$85)\$690\$922\$7,097\$1,781\$7,912\$12\$110,946\$30,555\$46,948\$104,413\$33,819\$32,184	OmahaColumbusGrand IslandLincolnHastings/ OgallalaSouth Sioux CitySubtotal Current Licenses\$110,256\$29,633\$39,851\$102,633\$25,907\$32,172\$340,452(\$27,426)(\$1,979)(\$1,002)(\$6,778)(\$633)(\$683)(\$38,501)(\$1,692)(\$3,067)(\$1,293)(\$1,513)(\$6681)(\$1,323)(\$9,570)(\$1,619)(\$1,130)(\$2,371)(\$4,554)(\$1,458)(\$209)(\$11,341)(\$398)(\$387)(\$2,212)(\$1,024)(\$1,573)(\$89)(\$5,683)(\$154)(\$112)(\$360)(\$212)(\$273)(\$84)(\$1,194)(\$156)(\$113)(\$574)(\$314)(\$470)(\$85)(\$1,713)\$690\$922\$7,097\$1,781\$7,912\$12\$18,414\$110,946\$30,555\$46,948\$104,413\$33,819\$32,184\$358,866	Omaha Columbus Grand Island Lincoln Hastings/ Ogallala South Sioux City Subtotal Current Licenses New License(s) \$110,256 \$29,633 \$39,851 \$102,633 \$25,907 \$32,172 \$340,452 Licenses License(s) (\$27,426) (\$1,979) (\$1,002) (\$6,778) (\$633) (\$683) (\$38,501) \$60,664 (\$1,692) (\$3,067) (\$1,293) (\$1,513) (\$681) (\$1,323) (\$9,570) \$27,682 (\$1,619) (\$1,130) (\$2,371) (\$4,554) (\$1,458) (\$209) (\$11,341) \$20,110 (\$398) (\$387) (\$2,212) (\$1,024) (\$1,573) (\$89) (\$5,683) \$30,107 (\$154) (\$112) (\$360) (\$212) (\$273) (\$84) (\$1,194) \$39,984 (\$156) (\$113) (\$574) (\$314) (\$470) (\$85) (\$1,713) \$43,600 \$690 \$922 \$7,097 \$1,781 \$7,912 \$12 \$18,414 \$110,

	Omaha	Columbus	Grand Island	Lincoln	Hastings/ Ogallala	South Sioux City	Subtotal Current Licenses	New License(s)	Total NE
Baseline	\$110,256	\$29,633	\$39,851	\$102,633	\$25,907	\$32,172	\$340,452		\$340,452
Scenario 1	-24.9%	-6.7%	-2.5%	-6.6%	-2.4%	-2.1%	-11.3%		6.5%
Scenario 2	-1.5%	-10.3%	-3.2%	-1.5%	-2.6%	-4.1%	-2.8%		5.3%
Scenario 3	-1.5%	-3.8%	-6.0%	-4.4%	-5.6%	-0.6%	-3.3%		2.6%
Scenario 4	-0.4%	-1.3%	-5.6%	-1.0%	-6.1%	-0.3%	-1.7%		7.2%
Scenario 5	-0.1%	-0.4%	-0.9%	-0.2%	-1.1%	-0.3%	-0.4%		11.4%
Scenario 6	-0.1%	-0.4%	-1.4%	-0.3%	-1.8%	-0.3%	-0.5%		12.3%
Scenario 7	0.6%	3.1%	17.8%	1.7%	30.5%	0.0%	5.4%		5.4%
Scenario 8	-27.6%	-21.2%	-21.9%	-13.0%	-61.0%	-6.5%	-23.3%		25.3%

Table 40: Impact on Current License Holders (%)

Gaming Tax Revenue Forecast

Nebraska Initiative 431 imposes an annual tax of 20% on gross gambling revenue of licensed casino operators. Of the eight scenarios assessed in this report, the most tax revenue would be generated by Scenario 8, which has the largest number of commercial Nebraska casinos operating, followed by Scenario 6 and Scenario 5, which each contain one of the two proposed sites located near the western border of the state. The following table shows the gross gaming revenue produced by all of the commercial Nebraska casinos operating in each scenario as well as the amount of tax revenue that they would be estimated to generate.

Table 41: Nebraska Gaming Tax Revenue (000s)

Scenario	Total Gaming Revenue	Total Tax Revenue
Baseline 2026	\$340,452	\$68,090
1. Bellevue	\$362,616	\$72,523
2. Norfolk	\$358,564	\$71,713
3. York	\$349,221	\$69,844
4. North Platte	\$364,876	\$72,975
5. Gering	\$379,242	\$75,848
6. Kimball	\$382,340	\$76,468
7. Ogallala	\$358,866	\$71,773
8. Combination of Scenarios 1-7	\$449,694	\$89,939

SOCIO-ECONOMIC IMPACT ANALYSIS

This section discusses the potential for social and community impacts by the commercial gaming industry across Nebraska. Since the industry is very new in the state and concentrated in the more populated eastern portion of the state, where commercial casinos have been available for 30 years in Iowa, it is not yet possible to measure impacts of Nebraska casinos. Potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets.

Therefore, in this report we provide benchmarks of socio-economic indicators from pre-Nebraskacasino development. These benchmarks can be compared in future reports with future data to assess the socio-economic impacts of Nebraska casino development over time. The relevant benchmark data is presented on a county, municipal, and regional basis, depending on how the data is available or which entity provides the service.

Population, employment, income, retail sales, property values, and vital statistics data are collected at the county level and presented in Appendix A.

In Appendix B, we memorialize current budgets for police protection expenditures, fire protection expenditures, road, bridge, and sidewalk expenditures, and capital project expenditures in host municipalities, potential municipalities, and control municipalities. For these items, county level is not appropriate unless the site is on unincorporated land and serviced by the county. Future trend analysis can be performed to see if there have been statistically significant differences between municipalities that host casinos and comparable municipalities that do not.

Public health data is collected at the district level by the Nebraska Department of Health and Human Services and is presented in Appendix C. Populous counties contain their own district while rural areas are aggregated into regions, as shown on the following map.

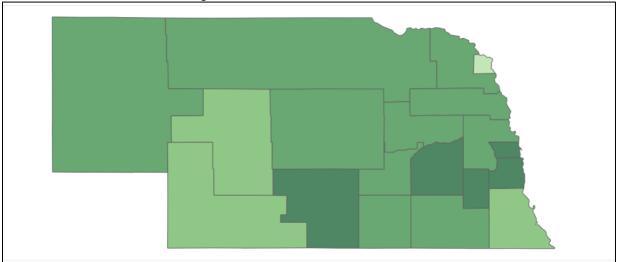


Figure 6: Nebraska Public Health Districts

We first provide a general framework for assessing impacts. In other jurisdictions that have implemented casino gaming, there has been an increase in local services and costs falling into three

categories: those arising from population and development growth, those arising from the impacts of increased visitation and traffic, and social impacts resulting from problem gambling.

The analysis draws upon social science research as well as data analysis conducted by The Innovation Group. Although casino developments are perceived to be different in kind from other commercial developments of comparable size and visitor base, inordinate negative impacts from casino developments have not materialized, even in small communities with limited infrastructure and resources. In fact, experience over the past two decades has demonstrated that mitigation payments designed in anticipation of drastic impacts have often exceeded the actual need of the communities.

The perception that casinos breed crime is not supported by the evidence. While the *number* of reported crimes can increase, as with any commercial development that attracts visitors, casino gaming has not been shown to lead to an increase in crime *rates*.

Host communities should expect impacts similar in kind to other commercial development of similar scope and visitor potential. The projected increase in visitor population should be expected to lead to increases in public safety services and judicial system caseload. The one significant difference in kind relates to the association between problem gambling and other social pathologies as discussed in Appendix D.

In summary, evidence suggests that on-going impacts to local communities are highly manageable, typically requiring only a small fraction of gaming revenues to address fully.

Comparative Analysis

Research in other jurisdictions show that impacts to local communities are manageable and are typically offset by the new local tax dollars generated by the development. For example, analyses performed by Purdue University and other research institutions on behalf of the Indiana Gaming Commission concluded that average actual costs borne by host communities are approximately 0.3% of gaming revenues.

Employment and Population Growth

A community can experience population growth from employment at a casino, resulting in an increase in school enrollment. The Innovation Group has performed several employment analyses and surveys over the years to understand patterns related to casino employment. The Innovation Group has found that casino employment is comprised mainly of workers already residing within commuting distance: a mixture of previously employed residents looking for a better opportunity or the ability to work closer to home, along with previously unemployed local residents. A recent survey of the Plainridge casino in Plainville, Massachusetts found that the percentage of workers who moved to take the position with Plainridge was a small percentage of the staff. Furthermore, most casino workers had not had prior casino work experience.

	# of Responses	Percentage
Prior Employment status:		
Unemployed	162	15.5%
Employed Part-time	363	34.7%
Underemployed	189	18.1%
Employed Full-time	522	49.9%
Total	1,047	100.0%
Reason for taking the position		
Job closer to home	305	29.1%
Other results		
No prior casino experience	902	86.2%
Moved to take the position	75	7.2%

Table 42: Plainridge Casino Source of Workforce

Source: New Employee Survey at Plainridge Park Casino: Analysis of First Two Years of Data Collection University of Massachusetts Donahue Institute, Economic and Public Policy Research Group, May 10, 2017

Other studies show similar impacts on employment. The Rappaport Institute for Greater Boston and the John F. Kennedy School of Economics at Harvard University (Baxandall and Sacerdote 2005) in a national, county-level study of Native American casinos found a slight decrease in unemployment rates after casinos opened. The analysis included all California casinos in existence in the 1990s. From their total sample of 156 casino counties, the Rappaport study isolated out 57 counties with large casinos and relatively low population and nine counties with both large casinos and large populations to see if there were statistical differences in terms of community impacts. The authors compared the county unemployment rate averaged for the year before and after a casino opens in a county, and then subtracted that number from the average state change in unemployment to isolate the county-specific effect. The following table shows their results:

Table 43: Rappaport Study Employment Results						
	All Casino- Counties ¹	Counties with Large- Capacity Casinos ²	Populous Casino Counties ³			
Population Growth (%)	+5*	8.6	+8.1*			
Total Employment (%)	+6.7*	+14.9*	5.7			
Unemployment (%)	-0.3	-1.2*	0.5			

*Statistically significant results at 99% confidence interval.

1. Reports how adjusted outcomes in 156 counties that introduced Indian-run casinos during the 1990s differed from the other 2,959 that did not.

2. The effect for 21 counties in the top 10th percentile in terms of number of slot machines (over 1,760).

3. The effect for the 57 casino counties in the top population quartile (over 55,000 residents).

The Rappaport study also highlighted results for three counties in southern California: Riverside, San Bernardino, and San Diego. In all three counties, the unemployment decreased relative to the state average. For example, before casino development, Riverside County had a slightly lower unemployment rate than the state average (by 0.3%). After casino development, the county's

unemployment rate was 1.7% lower than the state average, a relative decrease of 1.4 percentage points. San Bernardino had a relative decrease of 0.5 points and San Diego 0.4.

Table 44: Rappaport Study California County Results for Employment (%)						
	Relative Unemployment % (County - State Average) Before	Relative Unemployment % (County - State Average) After	Change in Relative % Unemployment (Before - After)			
Riverside, CA	-0.3	-1.7	-1.4			
San Bernardino, CA	-2.2	-2.7	-0.5			
San Diego, CA	-4.1	-4.5	-0.4			

Crime

A national, county-level study of Native American casinos by The Rappaport Institute for Greater Boston and the John F. Kennedy School of Economics at Harvard University (Baxandall and Sacerdote 2005) found a slight decrease in crime rates after casinos opened. The study also highlighted results for three counties in southern California: Riverside, San Bernardino, and San Diego. In all three counties, crime decreased relative to the state average. For example, before casino development, Riverside County suffered 22 more crimes per 1,000 residents than the state average. After casino development, the county had just 6 more crimes per 1,000 residents than the state average, a relative decrease of 16 crimes per thousand residents. San Bernardino had a relative decrease of 10 crimes per thousand, and San Diego 9.⁵

Table 45: Rappaport Study California County Results for Crime				
	Relative Crime (Before)	Relative Crime (After)	Change in Relative Crime (After - Before)	
Riverside, CA	0.022	0.006	-0.016	
San Bernardino, CA	0.016	0.006	-0.01	
San Diego, CA	0.008	-0.001	-0.009	

The introduction of a casino can lead to an increase in traffic patrol requirements and in the number of calls for police service. Arrests or citations related to increased visitation to the local area will create increased caseloads for the local judiciary. Even calls not resulting in arrest or citation can result in a need for increased police staffing.

A large, well-equipped fire department usually does not have to increase fire personnel in order to respond to incidents at a new casino. However, rural communities which do not have the types of equipment needed to respond to incidents at buildings beyond a certain height (e.g. ladder truck)

⁵ See Appendix B for more details

often invest in new equipment. In general, rural municipalities have more limited serviceinfrastructure to handle large-scale developments and increased visitation than large cities, where impacts are marginal relative to resources.

Appendix E has more research on crime impacts.

Problem Gambling

Since gambling (tribal casinos and lottery) already is prevalent in Nebraska and adjacent states, it is reasonable to assume a problem gambling population currently exists. In other words, those with a propensity for problem gambling already have ready access to gambling products, so this expansion of gaming is likely to impact the population of problem gamblers only marginally.

One of the most frequently cited studies on prevalence rates is *Estimating the Prevalence of Disordered Gambling Behavior in the United States and Canada: A Meta-analysis by the Harvard Medical School Division on Addictions*. The Harvard Medical School study analyzed 152 distinct previous prevalence studies and determined that 2.9% of the adult population could be considered problem or pathological gamblers.

The 2016 Survey of Problem Gambling Services in the United States includes data on state-funded problem gambling programs. The bar chart below shows per capita funding for problem gambling services. Among the states with state-funded problem gambling programs average per capita funding is \$0.37. Delaware spends the most per capita at \$1.46. Iowa ranks fourth at approximately \$1.00.

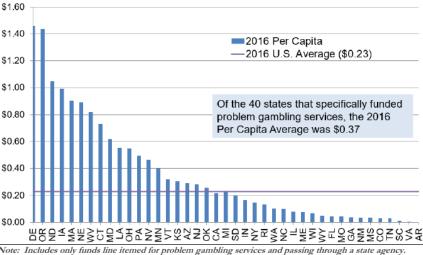


Figure 7: 2016 Per Capita Allocation for Problem Gambling Services by U.S. State

Note: Includes only funds line itemed for problem gambling services and passing through a state agency. Missing states do not fund problem gambling services through legislative actions or utilize state agency budgets line itemed for problem gambling services. U.S. average is based on national population divided by total state agency spending from budgets line itemed for problem gambling services.



Next, we analyzed total spend on problem gambling services by state. That chart below lists total spend by state (note: six states do not have any funding for problem gambling services).

State	Total Spend on Problem Gambling Services
Alabama	\$50,000
Arizona	\$2,022,200
California	\$8,690,040
Colorado	\$201,837
Connecticut	\$3,204,500
Delaware	\$1,389,842
Florida	\$2,680,000
Georgia	\$400,000
Illinois	\$1,101,420
Indiana	\$1,100,000
lowa	\$3,111,614
Kansas	\$889,198
Kentucky	\$69,650
Louisiana	\$2,834,673
Maine	\$100,000
	\$100,000 \$3,725,180
Maryland	
Massachusetts	\$6,782,969
Michigan	\$2,279,184
Minnesota	\$2,252,832
Mississippi	\$266,228
Missouri	\$258,960
Montana	\$375,000
Nebraska	\$1,700,000
Nevada	\$1,700,646
New Hampshire	\$25,000
New Jersey	\$2,636,400
New Mexico	\$859,431
New York	\$2,967,500
North Carolina	\$1,015,600
North Dakota	\$794,500
Ohio	\$6,402,000
Oklahoma	\$1,113,200
Oregon	\$5,921,830
Pennsylvania	\$6,475,000
Rhode Island	\$148,345
South Carolina	\$50.000
South Dakota	\$174,194
Tennessee	\$200,000
Texas	\$40
Vermont	\$200,000
Virginia	\$30,750
Washington	\$30,730 \$1,631,936
West Virginia	\$1,500,000
Wisconsin	\$450,000
Wyoming	\$27,900
Median	\$1,100,000

Table 46: Total Spend on Problem	Gambling Services b	v State	(Fiscal Year 2016)

Source: 2016 Survey of Problem Gambling Services in the United States

More information on problem gambling research is contained in Appendix D.

Nebraska Benchmarks

The relevant benchmark data is presented on a county, municipal, and regional basis, depending on how the data is available or which government provides the service. For example, public safety (police and EMS/fire) is provided at the city or municipal level, whereas employment and vital statistics data are collected at the county level.

The data is presented in Appendices A-C, following a brief discussion below.

Population

Nebraska's current statewide population in 2023 is 1,994,532. Of counties with existing licensed racetracks, Douglas, Hall, and Lancaster are currently in the top five most populous counties in Nebraska, with Douglas County being the most populous county in Nebraska with over 600,000 residents. Platte, Adams, and Dakota counties are all within the fifteen most populous counties in the state. Populations by county can be found in Appendix A.

Employment Levels

Employment Levels were obtained from the Bureau of Labor Statistics for 2020, 2021, and 2022 and are available by county in Appendix A. Counties differed from each other, with some having employment levels increase while others decreased. All six counties with licensed racetracks had employment levels increase from 2020 through 2022.

Unemployment

Unemployment rates were obtained from the Bureau of Labor Statistics for 2020, 2021, and 2022 and are available by county in Appendix A. The vast majority of counties within Nebraska had a decrease in unemployment from 2020 to 2022. All six counties with licensed racetracks had significant decreases in unemployment rates which is a trend that followed statewide as well.

Household Income

Household income statistics for 2023 by county were obtained from ESRI and are available by county in Appendix A. The county with the highest average household income was Sarpy County at \$121,799. Those with licensed racetracks with licensed racetracks did not show a significant increase in household income vs. those without. Among those with licensed racetracks, Douglas County was the only one in the state in the top 10 counties according to household income.

Education

The counties with the largest number of people with graduate and bachelor's degrees are Douglas, Lancaster, and Sarpy counties. However, this metric seems to depend upon the population of a county, rather than if the county has a casino or not. There are 14 counties in Nebraska that have universities and 18 that have community colleges. All six of the counties with casinos have either a community college or a university. Adams, Douglas, and Lancaster counties have both a university and a community college. This data can be found in Appendix A.

Police and Fire Protection Expenditures

Among the cities listed in Appendix B, only Omaha and Lincoln had police and fire expenditures above \$100 million. Omaha had the highest expenditures by a significant margin, almost tripling Lincoln's budget.

Roads, Bridges, and Sidewalks Expenditures

Roads, bridges, and sidewalk expenditures followed the same pattern as police and fire expenditures, with Omaha and Lincoln being the only cities listed with expenditures above \$100 million.

Public Health and Social Services

Public health indicators were selected from the Nebraska Public Health Atlas, which is organized There were only five cities in the group that reported having public health and social services expenditures in 2022: Lincoln, Columbus, Scottsbluff, Sidney, and North Platte. Of these five, Lincoln was the highest.

Capital Projects Expenditures

Following similar trends above, Omaha and Lincoln had the highest capital project expenditures. Omaha's was significantly higher than any other city listed.

APPENDIX A: BENCHMARK COUNTY DATA

Appendix A presents relevant county level data with respect to population, employment, family and household income, property values, divorce rates, education levels, life expectancy, and homelessness is included below.

Table 47: Population by County - 2023	
County	Population
Adams County	31,267
Antelope County	6,187
Arthur County	414
Banner County	660
Blaine County	412
Boone County	5,304
Box Butte County	10,573
Boyd County	1,727
Brown County	2,834
Buffalo County	51,149
Burt County	6,691
Butler County	8,371
Cass County	27,158
Cedar County	8,270
Chase County	3,806
Cherry County	5,358
Cheyenne County	9,351
Clay County	5,986
Colfax County	10,523
Cuming County	8,918
Custer County	10,394
Dakota County	21,716
Dawes County	7,985
Dawson County	23,941
Deuel County	1,828
Dixon County	5,474
Dodge County	37,096
Douglas County	601,201
Dundy County	1,600
Fillmore County	5,471
Franklin County	2,819
Frontier County	2,472
Furnas County	4,525
Gage County	21,568
Garden County	1,811
Garfield County	1,753

Table 47: Population by County - 2023

	4.000
Gosper County	1,833
Grant County	592
Greeley County	2,131
Hall County	63,181
Hamilton County	9,473
Harlan County	2,970
Hayes County	818
Hitchcock County	2,515
Holt County	9,998
Hooker County	694
Howard County	6,470
Jefferson County	7,121
Johnson County	5,253
Kearney County	6,722
Keith County	8,224
Keya Paha County	730
Kimball County	3,331
Knox County	8,274
Lancaster County	332,169
Lincoln County	34,026
Logan County	679
Loup County	601
Madison County	35,767
McPherson County	372
Merrick County	7,609
Morrill County	4,459
Nance County	3,348
Nemaha County	6,995
Nuckolls County	3,990
Otoe County	15,883
Pawnee County	2,499
Perkins County	2,819
Phelps County	8,892
Pierce County	7,293
Platte County	34,753
Polk County	5,164
Red Willow County	10,542
Richardson County	7,672
Rock County	1,219
Saline County	14,223
Sarpy County	200,176
Saunders County	22,926
Scotts Bluff County	35,674
Seward County	17,762
contra county	11,102

Nebraska	1,994,532
York County	14,184
Wheeler County	785
Webster County	3,319
Wayne County	9,748
Washington County	21,177
Valley County	3,993
Thurston County	6,585
Thomas County	681
Thayer County	4,913
Stanton County	5,727
Sioux County	1,109
Sherman County	2,893
Sheridan County	4,963
Sharidan Cauntu	

Source: ESRI

Table 48: Nebraska Employment Levels by County				
County	2020	2021	2022	
Adams County	14,968	15,028	15,440	
Antelope County	2,454	2,226	2,202	
Arthur County	86	95	92	
Banner County	116	117	112	
Blaine County	127	125	121	
Boone County	2,329	2,337	2,382	
Box Butte County	3,563	3,631	3,569	
Boyd County	561	539	540	
Brown County	1,225	1,373	1,379	
Buffalo County	26,088	26,659	27,017	
Burt County	1,799	1,830	1,780	
Butler County	2,461	2,542	2,596	
Cass County	5,595	5,795	5,728	
Cedar County	2,574	2,665	2,671	
Chase County	1,813	1,763	1,796	
Cherry County	2,183	2,278	2,215	
Cheyenne County	3,855	3,854	3,871	
Clay County	2,253	2,248	2,054	
Colfax County	4,999	4,851	4,921	
Cuming County	3,714	3,764	3,735	
Custer County	4,387	4,467	4,457	
Dakota County	12,018	12,291	13,183	
Dawes County	2,936	3,094	3,075	
Dawson County	11,354	11,558	11,717	
Deuel County	512	529	574	

Dixon County	1,723	1,775	1,837
Dodge County	17,535	17,799	18,357
Douglas County	326,831	331,137	337,267
Dundy County	549	553	565
Fillmore County	2,122	2,230	2,273
Franklin County	709	740	791
Frontier County	797	813	783
Furnas County	1,870	1,855	1,808
Gage County	8,546	8,553	8,474
Garden County	479	506	508
Garfield County	800	776	770
Gosper County	412	488	498
Grant County	285	286	274
Greeley County	618	621	627
Hall County	33,035	34,129	34,776
Hamilton County	3,498	3,606	3,666
Harlan County	807	843	860
Hayes County	206	196	179
Hitchcock County	700	715	684
Holt County	4,279	4,180	4,163
Hooker County	332	352	333
Howard County	1,528	1,561	1,646
Jefferson County	3,291	3,294	3,310
Johnson County	1,464	1,355	1,387
Kearney County	2,157	2,152	2,024
Keith County	3,199	3,245	3,283
Keya Paha County	137	141	120
Kimball County	1,368	1,356	1,372
Knox County	2,866	2,863	2,852
Lancaster County	165,194	167,099	169,665
Lincoln County	13,978	14,229	14,373
Logan County	188	186	198
Loup County	115	118	121
McPherson County	68	64	65
Madison County	21,278	21,577	21,692
Merrick County	2,126	2,160	2,240
Morrill County	1,471	1,479	1,504
Nance County	941	931	915
Nemaha County	2,932	2,964	2,936
Nuckolls County	1,499	1,538	1,545
Otoe County	6,062	6,253	6,237
Pawnee County	726	750	730
-	1,142	1,149	1,142
Perkins County	4,601	4,583	4,674
Phelps County	+,001	т,000	7,074

	4 004	4 007	4.050
Pierce County	1,901	1,897	1,953
Platte County	18,729	19,297	19,621
Polk County	1,423	1,436	1,428
Red Willow County	4,831	4,841	4,970
Richardson County	2,399	2,428	2,358
Rock County	458	462	471
Saline County	6,744	6,674	6,576
Sarpy County	71,092	72,081	73,628
Saunders County	5,376	5,504	5,624
Scotts Bluff County	15,771	15,759	15,779
Seward County	5,678	5,705	5,833
Sheridan County	1,683	1,694	1,709
Sherman County	737	753	705
Sioux County	158	171	182
Stanton County	1,321	1,359	1,336
Thayer County	2,236	2,177	2,177
Thomas County	239	247	271
Thurston County	2,955	3,108	3,158
Valley County	1,775	1,751	1,752
Washington County	7,511	7,700	7,726
Wayne County	4,216	4,278	4,137
Webster County	1,006	1,016	1,024
Wheeler County	294	293	286
York County	7,274	7,328	7,461

Source: Bureau of Labor Statistics

Table 49: Unemployment Rates				
County	2020	2021	2022	
Adams County	4.1%	2.6%	2.2%	
Antelope County	2.3%	1.8%	1.9%	
Arthur County	5.1%	3.0%	2.1%	
Banner County	3.0%	2.3%	3.1%	
Blaine County	3.5%	2.8%	4.0%	
Boone County	2.6%	1.7%	1.8%	
Box Butte County	4.8%	2.6%	2.4%	
Boyd County	2.9%	2.1%	2.3%	
Brown County	2.8%	2.4%	2.6%	
Buffalo County	4.1%	2.2%	2.0%	
Burt County	3.9%	2.6%	2.4%	
Butler County	3.4%	2.3%	1.8%	
Cass County	4.4%	2.9%	2.5%	
Cedar County	2.8%	1.9%	1.9%	
Chase County	1.8%	1.7%	1.8%	

Cherry County	2.5%	1.7%	1.8%
Cheyenne County	4.5%	3.0%	2.5%
Clay County	3.3%	2.5%	2.4%
Colfax County	2.9%	2.1%	2.0%
Cuming County	2.6%	1.8%	1.9%
Custer County	2.8%	1.7%	1.7%
Dakota County	4.9%	3.3%	2.8%
Dawes County	2.8%	2.0%	2.1%
Dawson County	3.5%	2.3%	2.5%
Deuel County	3.2%	2.2%	2.4%
Dixon County	3.3%	2.3%	2.2%
Dodge County	3.6%	2.5%	2.2%
Douglas County	5.2%	3.2%	2.7%
Dundy County	2.2%	1.7%	1.6%
Fillmore County	2.8%	2.1%	1.9%
Franklin County	3.4%	2.3%	2.3%
Frontier County	2.9%	1.8%	2.2%
Furnas County	2.8%	2.0%	2.0%
Gage County	4.1%	2.6%	2.6%
Garden County	3.6%	2.1%	2.0%
Garfield County	2.1%	2.1%	2.1%
Gosper County	2.6%	1.7%	2.0%
Grant County	1.9%	1.4%	1.7%
Greeley County	3.0%	1.9%	2.1%
Hall County	5.9%	3.1%	2.4%
Hamilton County	3.8%	2.3%	2.1%
Harlan County	2.9%	2.0%	1.9%
Hayes County	2.4%	1.6%	1.7%
Hitchcock County	3.5%	2.3%	2.4%
Holt County	2.5%	1.9%	1.9%
Hooker County	2.7%	1.6%	2.7%
Howard County	4.4%	2.3%	2.1%
Jefferson County	2.8%	1.9%	1.9%
Johnson County	4.0%	3.1%	2.9%
Kearney County	3.3%	1.9%	1.9%
Keith County	3.2%	2.2%	1.9%
Keya Paha County	2.2%	1.7%	2.2%
Kimball County	3.6%	2.4%	1.9%
Knox County	3.1%	2.2%	2.3%
Lancaster County	4.3%	2.6%	2.2%
Lincoln County	4.0%	2.4%	2.2%
Logan County	2.5%	1.9%	2.2%
Loup County	3.2%	2.2%	2.7%
McPherson County	2.5%	1.8%	1.8%

Madison County	3.9%	2.6%	2.1%
Merrick County	4.0%	2.5%	2.0%
Morrill County	3.6%	2.6%	2.1%
Nance County	3.3%	2.0%	2.1%
Nemaha County	3.6%	2.4%	2.4%
Nuckolls County	2.7%	2.0%	2.2%
Otoe County	3.6%	2.5%	2.3%
Pawnee County	2.7%	2.0%	2.2%
Perkins County	1.9%	1.4%	1.7%
Phelps County	3.0%	1.9%	2.0%
Pierce County	3.3%	2.3%	2.0%
Platte County	3.7%	2.3%	2.1%
Polk County	3.0%	2.0%	2.0%
Red Willow County	3.3%	2.2%	2.0%
Richardson County	3.3%	2.6%	2.1%
Rock County	2.1%	1.5%	1.7%
Saline County	3.7%	2.5%	2.6%
Sarpy County	4.1%	2.6%	2.3%
Saunders County	3.7%	2.4%	2.1%
Scotts Bluff County	4.2%	2.9%	2.6%
Seward County	4.2%	2.7%	2.2%
Sheridan County	2.4%	2.0%	2.0%
Sherman County	3.2%	2.2%	2.3%
Sioux County	2.3%	1.9%	1.9%
Stanton County	3.4%	2.3%	2.0%
Thayer County	2.8%	1.8%	1.9%
Thomas County	4.2%	2.8%	2.6%
Thurston County	5.3%	3.6%	3.4%
Valley County	2.9%	2.3%	2.2%
Washington County	3.7%	2.5%	2.2%
Wayne County	2.9%	2.1%	2.2%
Webster County	3.8%	2.2%	2.5%
Wheeler County	1.9%	1.3%	1.6%
York County	3.4%	2.1%	2.1%
Courses Dursey of Lober Statistics			

Source: Bureau of Labor Statistics

Table 50: Average Household Income by County - 2023

County	Average Household Income
Adams County	\$83,652
Antelope County	\$76,325
Arthur County	\$75,314
Banner County	\$82,183
Blaine County	\$63,276
Boone County	\$93,174

Box Butte County	\$77,444
Boyd County	\$81,101
Brown County	\$68,978
Buffalo County	\$88,592
Burt County	\$80,331
Butler County	\$94,602
Cass County	\$112,727
Cedar County	\$90,526
Chase County	\$86,991
Cherry County	\$88,435
Cheyenne County	\$81,613
Clay County	\$91,307
Colfax County	\$84,533
Cuming County	\$92,037
Custer County	\$87,415
Dakota County	\$85,231
Dawes County	\$71,172
Dawson County	\$80,298
Deuel County	\$69,238
Dixon County	\$83,007
Dodge County	\$83,394
Douglas County	\$106,207
Dundy County	\$70,335
Fillmore County	\$98,148
Franklin County	\$73,243
Frontier County	\$76,352
Furnas County	\$73,956
Gage County	\$78,528
Garden County	\$69,500
Garfield County	\$78,747
Gosper County	\$91,161
Grant County	\$72,875
Greeley County	\$75,051
Hall County	\$87,016
Hamilton County	\$101,303
Harlan County	\$85,331
Hayes County	\$75,794
Hitchcock County	\$75,149
Holt County	\$87,538
Hooker County	\$69,994
Howard County	\$79,579
Jefferson County	\$77,462
Johnson County	\$77,812
Kearney County	\$90,820
Reamey County	\$JU,020

Keith County	\$85,376
Keya Paha County	\$93,108
Kimball County	\$69,224
Knox County	\$82,821
Lancaster County	\$94,414
Lincoln County	\$82,032
Logan County	\$72,038
Loup County	\$63,600
Madison County	\$83,425
McPherson County	\$80,171
Merrick County	\$78,486
Morrill County	\$77,567
Nance County	\$83,948
Nemaha County	\$87,143
Nuckolls County	\$78,352
Otoe County	\$89,279
Pawnee County	\$66,190
Perkins County	\$84,339
Phelps County	\$87,411
Pierce County	\$85,862
Platte County	\$86,801
Polk County	\$91,516
Red Willow County	\$88,164
Richardson County	\$74,495
Rock County	\$110,350
Saline County	\$81,240
Sarpy County	\$121,799
Saunders County	\$94,529
Scotts Bluff County	\$78,787
Seward County	\$101,763
Sheridan County	\$71,889
Sherman County	\$76,238
Sioux County	\$76,877
Stanton County	\$84,657
Thayer County	\$86,060
Thomas County	\$85,071
Thurston County	\$83,273
Valley County	\$87,174
Washington County	\$103,417
Wayne County	\$80,616
Webster County	\$84,511
Wheeler County	\$73,722
York County	\$99,380

County	Retail Trade	Arts, Entertainment & Recreation	Accommodation & Food Services	Total Spending
County				
Adams County	\$225,117,134	\$4,108,050	\$65,389,573	\$294,614,757
Antelope County	\$26,071,029	D	\$3,095,069	\$29,166,098
Arthur County	\$795,477		D	\$795,477
Banner County	D		D	\$C
Blaine County	D	_	D	\$C
Boone County	\$60,938,602	D	\$5,870,519	\$66,809,121
Box Butte County	\$46,984,147	\$824,730	\$16,135,430	\$63,944,307
Boyd County	\$6,343,548	D	\$1,895,784	\$8,239,332
Brown County	\$21,980,320	D	\$3,969,485	\$25,949,805
Buffalo County	\$504,154,607	\$9,998,428	\$174,695,676	\$688,848,711
Burt County	\$16,454,469	D	\$6,191,971	\$22,646,440
Butler County	\$15,528,585	D	\$6,770,103	\$22,298,688
Cass County	\$64,736,168	\$5,475,316	\$21,327,489	\$91,538,973
Cedar County	\$35,432,731	\$1,068,371	\$5,586,310	\$42,087,412
Chase County	\$24,506,824	D	\$3,476,957	\$27,983,781
Cherry County	\$39,304,988	\$8,344,051	\$16,267,561	\$63,916,600
Cheyenne County	\$79,256,852	D	\$24,552,239	\$103,809,091
Clay County	\$13,164,363	D	\$2,539,767	\$15,704,130
Colfax County	\$21,824,546	D	\$7,661,461	\$29,486,007
Cuming County	\$40,462,080	\$585,414	\$12,939,852	\$53,987,346
Custer County	\$51,821,500	\$618,741	\$16,925,796	\$69,366,037
Dakota County	\$99,534,024	D	\$42,730,459	\$142,264,483
Dawes County	\$57,688,770	\$835,765	\$19,225,455	\$77,749,990
Dawson County	\$129,169,928	\$3,300,826	\$37,440,310	\$169,911,064
Deuel County	\$11,392,117	D	D	\$11,392,117
Dixon County	\$7,855,485	D	\$2,681,295	\$10,536,780
Dodge County	\$381,654,508	\$6,056,627	\$73,229,091	\$460,940,226
Douglas County	\$4,609,359,811	\$247,274,137	\$1,783,279,954	\$6,639,913,902
Dundy County	\$4,942,169	D	\$1,640,857	\$6,583,026
Fillmore County	\$20,223,897	D	\$3,681,016	\$23,904,913
Franklin County	\$7,342,522		\$1,446,420	\$8,788,942
Frontier County	\$4,176,924	D	\$1,254,278	\$5,431,202
Furnas County	\$11,851,743	D	\$3,004,200	\$14,855,943
Gage County	\$133,622,264	\$1,351,379	\$34,790,304	\$169,763,947
Garden County	\$6,288,836	¢1,001,010 D	\$1,008,104	\$7,296,940
Garfield County	\$12,190,281	D	\$3,322,016	\$15,512,297
Gosper County	\$3,714,411	D	ψ3,322,010 D	\$3,714,41
Grant County	\$4,161,555	D	D	\$3,714,41
Greeley County	\$4,101,555	D	D	\$4,101,550 \$4,594,931
			_	
Hall County	\$706,967,100 \$20,406,575	\$12,221,657 \$625,024	\$178,911,518 \$7,622,160	\$898,100,275 \$27,672,775
Hamilton County Harlan County	\$29,406,575 \$10,301,153	\$635,034 D	\$7,632,169 \$3,169,656	\$37,673,778 \$13,470,809

Table 51: Net Taxable Retail Sales by County - 2023

Hayes County	D		D	\$
Hitchcock County	\$10,651,839		\$826,032	\$11,477,87
Holt County	\$55,631,426	\$1,245,977	\$12,800,542	\$69,677,94
Hooker County	\$1,766,378	D	D	\$1,766,37
Howard County	\$21,055,136	\$940,799	\$5,348,336	\$27,344,27
Jefferson County	\$33,479,453	D	\$8,045,994	\$41,525,44
Johnson County	\$14,712,010	D	\$1,989,238	\$16,701,24
Kearney County	\$17,126,593	\$1,074,226	\$4,084,405	\$22,285,22
Keith County	\$70,039,259	\$1,538,217	\$31,409,986	\$102,987,46
Keya Paha County	\$969,293	D	D	\$969,29
Kimball County	\$11,954,093	D	\$4,384,551	\$16,338,64
Knox County	\$30,231,737	\$554,225	\$5,183,599	\$35,969,56
Lancaster County	\$2,301,238,370	\$105,323,124	\$794,620,718	\$3,201,182,21
Lincoln County	\$306,990,351	\$8,557,872	\$101,690,398	\$417,238,62
Logan County	\$1,458,222	D	D	\$1,458,22
Loup County	\$807,279		D	\$807,27
Madison County	\$392,219,567	\$9,273,217	\$90,837,097	\$492,329,88
McPherson County	D		D	\$
Merrick County	\$22,972,720	\$1,245,014	\$7,484,838	\$31,702,57
Morrill County	\$13,491,482	D	\$5,924,986	\$19,416,46
Nance County	\$8,724,789	D	\$1,951,946	\$10,676,73
Nemaha County	\$16,015,490	\$521,209	\$7,397,583	\$23,934,28
Nuckolls County	\$18,760,707	\$840,065	\$3,041,554	\$22,642,32
Otoe County	\$77,605,729	\$8,366,211	\$35,530,654	\$121,502,59
Pawnee County	\$5,516,682	D	\$1,175,074	\$6,691,75
Perkins County	\$11,157,899	D	D	\$11,157,89
Phelps County	\$45,850,815	D	\$13,835,311	\$59,686,12
Pierce County	\$18,802,885	D	\$2,746,710	\$21,549,59
Platte County	\$275,770,365	\$3,615,795	\$73,637,815	\$353,023,97
Polk County	\$9,201,317	D	\$1,513,541	\$10,714,85
Red Willow County	\$97,896,188	\$1,488,644	\$24,731,495	\$124,116,32
Richardson County	\$21,167,743	D	\$8,779,084	\$29,946,82
Rock County	\$4,928,434	D	D	\$4,928,43
Saline County	\$59,925,708	\$597,563	\$13,816,477	\$74,339,74
Sarpy County	\$1,417,248,130	\$44,128,921	\$424,282,351	\$1,885,659,40
Saunders County	\$71,047,453	\$7,501,233	\$22,852,631	\$101,401,31
Scotts Bluff County	\$308,595,546	\$5,324,923	\$77,144,409	\$391,064,87
Seward County	\$79,514,178	\$1,814,773	\$19,237,900	\$100,566,85
Sheridan County	\$26,379,978	¢ ,,,, , , , , , O	\$4,262,140	\$30,642,11
Sherman County	\$5,471,392	D	\$1,794,365	\$7,265,75
Sioux County	\$2,111,166		D	\$2,111,16
Stanton County	\$6,029,320	D	D	\$6,029,32
Thayer County	\$14,987,603	D	\$3,217,615	\$18,205,21
Thomas County	\$6,752,021	D	¢0,2 m,0 m	\$6,752,02

Thurston County	\$10,345,535	D	\$1,534,554	\$11,880,089
Valley County	\$19,873,124	D	\$3,605,519	\$23,478,643
Washington County	\$97,763,105	D	\$23,826,598	\$121,589,703
Wayne County	\$30,814,886	\$894,767	\$16,319,353	\$48,029,006
Webster County	\$10,779,942	\$393,406	\$1,498,333	\$12,671,681
Wheeler County	D		\$1,582,206	\$1,582,206
York County	\$110,345,810	D	\$42,753,072	\$153,098,882

Source: Nebraska Department of Revenue; "D" indicates values withheld to avoid disclosure of confidential information. Amounts are included in county totals. Blank values indicate that a county does not report revenue for that category.

Table 52: Total Property Value by County % 2020 2021 Change County \$3,897,656,499 Adams County \$4,227,782,280 8.5% Antelope County \$2,460,901,512 \$2,588,086,578 5.2% 9.7% Arthur County \$240,755,116 \$263,992,642 Banner County \$272,715,763 \$280,887,755 3.0% 2.8% Blaine County \$344,867,171 \$354,518,194 3.2% Boone County \$2,295,624,579 \$2,367,972,177 Box Butte County 3.8% \$1,517,735,099 \$1,576,055,593 Boyd County 2.5% \$587,083,493 \$601,978,692 Brown County \$894,125,478 11.2% \$994,673,446 **Buffalo County** \$6,325,256,544 \$6,675,988,350 5.5% \$1,789,104,248 5.0% Burt County \$1,878,649,374 **Butler County** \$2,430,262,852 \$2,484,948,034 2.3% Cass County \$4,034,365,898 9.3% \$4,409,798,525 Cedar County 4.2% \$2,524,296,557 \$2,630,791,693 4.6% Chase County \$1,391,112,815 \$1,455,499,568 Cherry County 3.9% \$2,136,823,861 \$2,219,986,414 **Cheyenne County** 3.8% \$1,398,536,412 \$1,452,186,414 4.4% Clay County \$2,079,507,480 \$2,170,390,088 Colfax County 4.7% \$1,935,756,993 \$2,026,934,144 Cuming County \$2,730,816,899 \$2,831,595,255 3.7% Custer County \$3,450,938,930 \$3,483,938,639 1.0% Dakota County \$1,982,804,025 \$2,222,980,115 12.1% Dawes County \$979,344,579 \$1,038,844,388 6.1% Dawson County \$3,378,328,434 \$3,502,352,623 3.7% **Deuel County** \$400,662,266 \$426,862,014 6.5% **Dixon County** \$1,417,190,402 \$1,476,706,058 4.2% Dodge County \$4,755,853,398 \$5,054,376,372 6.3% **Douglas County** \$53,646,701,190 \$57,816,795,525 7.8% Dundy County \$886,182,155 \$916,462,776 3.4% 2.0% Fillmore County \$2,377,054,926 \$2,423,957,887 Franklin County \$975,438,513 \$985.061.448 1.0% 2.9% Frontier County \$862,133,146 \$886,946,410

Furnas County	\$960,202,925	\$998,961,482	4.0%
Gage County	\$3,234,510,911	\$3,445,377,858	6.5%
Garden County	\$773,144,744	\$804,143,030	4.0%
Garfield County	\$443,887,754	\$468,763,858	5.6%
Gosper County	\$884,304,830	\$908,508,075	2.7%
Grant County	\$321,647,940	\$329,998,967	2.6%
Greeley County	\$947,621,355	\$986,946,910	4.1%
Hall County	\$5,925,061,465	\$6,191,544,621	4.5%
Hamilton County	\$2,931,343,374	\$3,050,699,069	4.1%
Harlan County	\$987,781,379	\$1,032,853,507	4.6%
Hayes County	\$490,353,047	\$517,577,753	5.6%
Hitchcock County	\$701,096,012	\$757,275,137	8.0%
Holt County	\$2,879,219,725	\$2,910,969,819	1.1%
Hooker County	\$335,896,635	\$350,634,420	4.4%
Howard County	\$1,400,522,653	\$1,456,868,875	4.0%
Jefferson County	\$1,840,981,881	\$1,877,722,050	2.0%
Johnson County	\$971,023,732	\$986,161,225	1.6%
Kearney County	\$1,853,668,831	\$1,917,078,015	3.4%
Keith County	\$1,919,574,989	\$2,084,466,328	8.6%
Keya Paha County	\$477,973,722	\$486,965,612	1.9%
Kimball County	\$706,610,544	\$724,574,423	2.5%
Knox County	\$2,240,360,609	\$2,294,475,228	2.4%
Lancaster County	\$32,609,379,673	\$33,872,765,406	3.9%
Lincoln County	\$5,153,887,956	\$5,315,423,416	3.1%
Logan County	\$348,613,143	\$369,012,857	5.9%
Loup County	\$317,553,115	\$327,952,070	3.3%
McPherson County	\$4,393,398,645	\$4,634,596,685	5.5%
Madison County	\$318,785,335	\$340,011,148	6.7%
Merrick County	\$1,784,710,323	\$1,876,702,877	5.2%
Morrill County	\$1,111,929,489	\$1,150,923,814	3.5%
Nance County	\$1,077,066,953	\$1,065,611,041	-1.1%
Nemaha County	\$1,185,659,756	\$1,208,226,989	1.9%
Nuckolls County	\$1,136,987,164	\$1,153,647,355	1.5%
Otoe County	\$2,475,364,808	\$2,536,808,182	2.5%
Pawnee County	\$785,810,273	\$814,845,254	3.7%
Perkins County	\$1,160,625,959	\$1,188,438,500	2.4%
Phelps County	\$2,272,528,150	\$2,331,076,834	2.6%
Pierce County	\$1,960,977,831	\$2,019,143,709	3.0%
Platte County	\$5,932,549,808	\$6,110,057,264	3.0%
Polk County	\$1,795,436,863	\$1,849,812,438	3.0%
Red Willow County	\$1,289,463,688	\$1,371,667,683	6.4%
Richardson County	\$1,415,348,326	\$1,458,130,429	3.0%
Rock County	\$661,423,288	\$663,200,051	0.3%
Saline County	\$2,420,327,166	\$2,488,800,127	2.8%

Sarpy County	\$19,513,624,113	\$21,682,111,476	11.1%
Saunders County	\$4,280,752,265	\$4,660,541,185	8.9%
Scotts Bluff County	\$3,144,391,357	\$3,258,371,156	3.6%
Seward County	\$3,219,646,281	\$3,369,187,368	4.6%
Sheridan County	\$1,136,228,299	\$1,165,228,561	2.6%
Sherman County	\$937,358,929	\$982,232,306	4.8%
Sioux County	\$662,271,912	\$666,140,887	0.6%
Stanton County	\$1,596,750,732	\$1,632,121,100	2.2%
Thayer County	\$1,882,486,091	\$1,916,233,586	1.8%
Thomas County	\$336,100,462	\$358,135,298	6.6%
Thurston County	\$1,002,763,252	\$1,030,550,086	2.8%
Valley County	\$898,169,421	\$991,050,558	10.3%
Washington County	\$3,540,764,107	\$3,798,116,591	7.3%
Wayne County	\$1,975,621,783	\$2,156,844,846	9.2%
Webster County	\$1,029,008,419	\$1,089,037,746	5.8%
Wheeler County	\$591,212,725	\$639,247,288	8.1%
York County	\$3,342,149,744	\$3,494,747,025	4.6%

Source: Nebraska Department of Revenue Property Assessment

Table 53: Divorce Rates by County

Table 53: Divorce Rates by County			
County	2014	2015	2016
Adams County	3.4%	3.1%	3.5%
Antelope County	2.2%	2.5%	2.1%
Arthur County	2.2%	0.0%	0.0%
Banner County	0.0%	1.3%	1.3%
Blaine County	2.0%	0.0%	2.1%
Boone County	1.7%	2.6%	2.6%
Box Butte County	3.8%	3.8%	4.7%
Boyd County	0.5%	0.5%	0.5%
Brown County	3.7%	3.7%	2.7%
Buffalo County	3.4%	3.0%	2.5%
Burt County	2.9%	3.3%	3.2%
Butler County	2.7%	3.2%	3.2%
Cass County	2.9%	3.9%	2.8%
Cedar County	1.4%	1.5%	1.2%
Chase County	2.8%	2.3%	1.5%
Cherry County	1.9%	2.6%	2.6%
Cheyenne County	3.4%	3.9%	3.7%
Clay County	2.7%	2.5%	3.7%
Colfax County	2.1%	3.8%	3.1%
Cuming County	1.8%	2.3%	1.9%
Custer County	3.4%	3.0%	4.3%
Dakota County	2.6%	2.3%	3.0%
Dawes County	2.0%	2.5%	3.0%

Dawson County	3.2%	3.0%	2.3%
Deuel County	2.6%	2.6%	3.2%
Dixon County	3.3%	1.9%	2.8%
Dodge County	3.8%	3.8%	3.4%
Douglas County	3.1%	3.3%	3.2%
Dundy County	3.2%	5.0%	4.9%
Fillmore County	3.2%	3.2%	2.1%
Franklin County	3.9%	3.4%	3.0%
Frontier County	2.6%	3.4%	2.7%
Furnas County	3.3%	4.5%	4.0%
Gage County	3.5%	3.1%	4.3%
Garden County	2.6%	1.0%	3.1%
Garfield County	2.5%	3.0%	2.5%
Gosper County	3.6%	2.5%	4.1%
Grant County	4.8%	3.1%	0.0%
Greeley County	2.8%	1.2%	2.9%
Hall County	3.3%	3.7%	3.3%
Hamilton County	2.5%	3.3%	2.9%
Harlan County	2.0%	3.8%	2.3%
Hayes County	1.1%	3.2%	0.0%
Hitchcock County	2.8%	3.5%	1.19
Holt County	2.0%	2.4%	2.0%
Hooker County	1.4%	5.5%	2.8%
Howard County	2.4%	2.0%	3.3%
Jefferson County	2.9%	3.7%	3.9%
Johnson County	3.3%	4.4%	2.9%
Kearney County	1.8%	3.2%	3.1%
Keith County	2.3%	2.9%	4.6%
Keya Paha County	2.5%	2.5%	1.3%
Kimball County	2.7%	3.3%	4.3%
Knox County	2.7%	2.8%	2.6%
Lancaster County	2.9%	3.0%	2.8%
Lincoln County	4.0%	4.3%	3.8%
Logan County	1.3%	1.3%	2.6%
Loup County	5.1%	5.1%	0.0%
McPherson County	2.0%	0.0%	0.0%
Madison County	2.9%	2.9%	3.4%
Merrick County	2.1%	2.2%	2.3%
Morrill County	3.5%	3.3%	2.7%
Nance County	1.7%	2.5%	2.8%
Nemaha County	3.5%	2.7%	4.0%
Nuckolls County	2.0%	2.8%	3.8%
Otoe County	3.3%	2.6%	2.8%
Pawnee County	3.3%	4.5%	1.9%

Perkins County	3.1%	2.7%	2.1%
Phelps County	4.1%	3.9%	4.4%
Pierce County	2.9%	2.4%	1.5%
Platte County	2.9%	2.6%	3.0%
Polk County	2.3%	1.5%	1.9%
Red Willow County	3.0%	4.6%	3.9%
Richardson County	2.6%	3.8%	3.2%
Rock County	3.5%	2.2%	3.6%
Saline County	4.4%	3.2%	2.7%
Sarpy County	3.6%	3.1%	3.5%
Saunders County	2.2%	3.1%	2.4%
Scotts Bluff County	3.1%	4.1%	4.1%
Seward County	2.3%	2.6%	2.4%
Sheridan County	2.9%	2.7%	2.5%
Sherman County	1.3%	3.2%	3.6%
Sioux County	3.1%	2.4%	0.8%
Stanton County	1.8%	3.4%	2.5%
Thayer County	2.7%	2.9%	2.7%
Thomas County	0.0%	2.9%	0.0%
Thurston County	2.4%	2.0%	2.8%
Valley County	2.1%	2.6%	4.8%
Washington County	3.0%	2.8%	2.9%
Wayne County	1.7%	1.6%	2.1%
Webster County	2.2%	3.6%	5.0%
Wheeler County	3.9%	2.7%	0.0%
York County	2.8%	3.2%	3.3%

Source: Vital Statistics Report, Nebraska Department of Health and Human Services

Table 54: Highest Degree	Achieved by County -	- 2023
Tuble of Themest Degree		LOLO

Adams County 2,306 3,507 2,689 5,42 Antelope County 287 611 795 90 Arthur County 28 62 53 66 Banner County 53 91 78 15	je Cred.	Diploma
Arthur County 28 62 53 66 Banner County 53 91 78 15 Blaine County 17 56 45 55		4,950
Banner County 53 91 78 15 Blaine County 17 56 45 5	08 135	1,525
Blaine County 17 56 45 5	60 1	66
5	56 11	78
Boone County 257 549 602 72	55 3	108
y	22 134	1,448
Box Butte County 316 1,200 795 2,02	26 314	2,181
Boyd County 82 159 195 25	6 24	570
Brown County 165 354 304 41	4 39	773
Buffalo County 4,261 8,008 3,419 6,99	98 1,098	7,270
Burt County 283 949 597 92	306	1,541
Butler County 331 1,173 859 1,11	9 207	2,005
Cass County 2,189 3,932 2,764 3,90)5 728	4,880

Cedar County	400	969	934	1,088	117	2,128
Chase County	191	470	250	832	114	620
Cherry County	318	781	632	880	182	1,123
Cheyenne County	409	1,192	991	1,421	366	1,907
Clay County	275	647	746	830	195	1,371
Colfax County	251	854	752	1,119	260	1,830
Cuming County	435	1,156	769	1,223	189	2,009
Custer County	531	1,362	1,033	1,746	363	2,145
Dakota County	538	1,523	1,451	2,638	615	4,179
Dawes County	1,005	1,080	595	1,302	195	934
Dawson County	751	2,055	1,615	3,120	976	4,172
Deuel County	77	199	182	361	99	298
Dixon County	233	667	517	659	120	1,198
Dodge County	2,024	3,521	3,146	5,220	1,409	8,288
Douglas County	63,124	109,625	35,194	75,731	13,504	70,849
Dundy County	151	239	154	267	16	260
Fillmore County	346	599	598	861	149	1,287
Franklin County	124	247	338	463	121	664
Frontier County	110	357	298	420	41	462
Furnas County	238	525	460	783	104	977
Gage County	912	2,445	2,224	2,869	701	5,143
Garden County	131	270	176	299	95	363
Garfield County	81	346	186	363	58	292
Gosper County	127	333	219	282	44	325
Grant County	28	105	35	116	26	106
Greeley County	70	202	240	343	31	535
Hall County	3,412	6,545	3,920	8,993	2,105	11,540
Hamilton County	643	1,272	1,044	1,732	195	1,722
Harlan County	160	445	452	437	66	558
Hayes County	13	109	109	162	45	142
Hitchcock County	134	248	253	583	59	554
Holt County	596	1,454	1,159	1,475	147	2,101
Hooker County	13	137	49	101	12	195
Howard County	193	807	555	1,093	80	1,799
Jefferson County	211	734	776	1,133	235	1,816
Johnson County	268	523	344	592	408	1,420
Kearney County	281	1,063	613	1,220	153	1,222
Keith County	418	929	803	1,604	290	1,543
Keya Paha County	46	117	72	131	15	144
Kimball County	121	220	303	576	105	873
Knox County	400	806	995	1,208	224	1,961
Lancaster County	35,086	58,443	27,502	40,089	8,333	38,363
Lincoln County	1,924	3,507	3,720	5,946	1,408	5,972
Logan County	16	117	85	120	11	108

Loup County	27	59	75	115	23	141
McPherson County	1,939	4,267	3,807	4,983	904	6,720
Madison County	17	55	71	39	3	68
Merrick County	317	655	727	1,355	155	1,971
Morrill County	184	496	381	752	156	980
Nance County	189	284	407	573	53	783
Nemaha County	446	1,034	478	1,063	270	1,105
Nuckolls County	246	496	434	652	99	916
Otoe County	1,062	2,146	1,430	2,200	478	3,409
Pawnee County	136	189	206	333	88	673
Perkins County	63	468	202	594	93	414
Phelps County	561	1,177	743	1,649	182	1,622
Pierce County	314	929	999	954	112	1,655
Platte County	1,890	4,138	3,403	4,803	874	6,349
Polk County	205	523	656	696	171	1,225
Red Willow County	550	1,383	942	1,787	366	2,098
Richardson County	370	834	727	1,189	274	2,074
Rock County	66	231	123	198	14	275
Saline County	648	1,206	1,262	2,006	424	2,261
Sarpy County	21,038	35,787	15,144	26,179	2,923	24,538
Saunders County	1,549	3,454	2,472	3,035	653	4,346
Scotts Bluff County	2,029	4,480	2,553	6,194	1,031	5,977
Seward County	1,120	2,705	1,890	2,147	385	3,029
Sheridan County	186	601	423	862	186	1,052
Sherman County	150	320	230	502	78	688
Sioux County	56	173	102	245	28	190
Stanton County	228	627	844	819	83	1,157
Thayer County	273	627	549	796	131	1,117
Thomas County	31	100	82	139	13	108
Thurston County	231	556	556	825	263	1,115
Valley County	209	616	385	718	98	795
Washington County	1,635	3,731	1,994	2,970	313	3,816
Wayne County	800	1,260	865	1,103	112	1,571
Webster County	190	318	444	547	74	728
Wheeler County	53	105	76	167	6	144
York County	915	1,810	1,710	2,204	394	2,592

Source: ESRI

County	Community College Count	College and University Count
Adams County	1	1
Antelope County		
Arthur County		

Banner County		
Blaine County		
Boone County		
Box Butte County	1	
Boyd County		
Brown County		
Buffalo County		1
Burt County		
Butler County		
Cass County		
Cedar County		
Chase County		
Cherry County		
Cheyenne County	1	
Clay County		
Colfax County		
Cuming County	1	
Custer County		
Dakota County	2	
Dawes County		1
Dawson County		
Deuel County		
Dixon County		
Dodge County		1
Douglas County	1	7
Dundy County		
Fillmore County		
Franklin County		
Frontier County		1
Furnas County		
Gage County	1	
Garden County		
Garfield County		
Gosper County		
Grant County		
Greeley County		
Hall County	1	
Hamilton County		
Harlan County		
Hayes County		
Hitchcock County		
Holt County	1	
Hooker County		
Howard County		

Jefferson County		
Johnson County		
Kearney County		
Keith County		
Keya Paha County		
Kimball County		
Knox County	1	
Lancaster County	1	4
Lincoln County	1	
Logan County		
Loup County		
McPherson County		
Madison County	1	
Merrick County		
Morrill County		
Nance County		
Nemaha County		1
Nuckolls County		
Otoe County		
Pawnee County		
Perkins County		
Phelps County		
Pierce County		
Platte County	1	
Polk County		
Red Willow County	1	
Richardson County		
Rock County		
Saline County		1
Sarpy County		1
Saunders County		
Scotts Bluff County	1	1
Seward County	1	1
Sheridan County		
Sherman County		
Sioux County		
Stanton County		
Thayer County		
Thomas County		
Thurston County	2	
Valley County		
Washington County		
Wayne County		1
Webster County		
•		

Wheeler County		
York County		1
Total	20	23

County Average Life Expectancy (Yrs.) Adams County 77.9 Antelope County 82.7 Arthur County* N/A Banner County* N/A Banner County N/A Banner County N/A Boone County 81.1 Box Butte County 77.7 Boyd County 77.9 Butter County 77.9 Butter County 78.1 Cass County 78.1 Cherse County 79.3 Cheryr County 79.3 Cheryr County 79.3 Cheryr County 78.3 Colar County 78.3 Colar County 78.3 Dawes County 78.3 Dawes County 78.3 Dawes Cou	Table 56: Average Life Expectancy		
Antelope County82.7Arthur County*N/ABanner County*N/ABlaine County*N/ABoone County81.1Box Butte County77.7Boyd County77.6Brown County79.1Buffalo County80.4Butt County75.9Butter County78.1Cass County79.2Cedar County79.3Cherry County79.3Cherry County79.3Cherry County78.3Colfac County78.3Colfac County78.3Colfac County78.3Colfac County78.3Colfac County79.8Custer County78.3Dawes County78.3Deuel County78.3Deuel County78.3Dixon County78.3Douglas County76.8Douglas County76.6Franklin County76.0Franklin County77.7Bilmore County78.1Gage County78.1Gage County77.8Garfield County77.8Garfield County78.4Super County78.1Garfield County77.8Garfield County78.4Super County76.0Garfield County78.4Garfield County78.4Super County78.4Garfield County78.4Garfield County78.4Super County78.4Garfield County78.4	County	Average Life Expectancy (Yrs.)	
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	Gosper County	76.8	

Grant County*	N
Greeley County	82
Hall County	77
Hamilton County	81
Harlan County	81
Hayes County*	N
Hitchcock County	75
Holt County	79
Hooker County*	Ν
Howard County	78
Jefferson County	78
Johnson County	77
Kearney County	79
Keith County	79
Keya Paha County*	Ν
Kimball County	73
Knox County	79
Lancaster County	79
Lincoln County	77
Logan County*	Ν
Loup County*	Ν
Madison County	78
McPherson County*	Ν
Merrick County	78
Morrill County	76
Nance County	76
Nemaha County	77
Nuckolls County	77
Otoe County	80
Pawnee County	76
Perkins County	79
Phelps County	80
Pierce County	81
Platte County	79
Polk County	77
Red Willow County	78
Richardson County	77
Rock County*	Ν
Saline County	79
Sarpy County	80
Saunders County	78
Scotts Bluff County	76
Seward County	79
Sheridan County	76

Sherman County	80.7
Sioux County*	N/A
Stanton County	80.2
Thayer County	78.7
Thomas County*	N/A
Thurston County	66.6
Valley County	81.3
Washington County	81
Wayne County	83.2
Webster County	77
Wheeler County*	N/A
York County	79.7

Source: County Health Rankings, University of Wisconsin Population Health Institute; *Data not available for these counties

APPENDIX B: BENCHMARK CITY DATA

Appendix B presents relevant city level data with respect to police and fire, roads, bridge, sidewalk, public health and social services, and capital project expenditures. We selected cities where the tracks are located or proposed as well as several comparable cities to act as controls, including Chadron, Scottsbluff, and Sidney.

City	Police and Fire Expenditures
Chadron	\$1,740,804
Columbus	\$30,613,099
Grand Island	\$24,159,401
Hastings	\$12,999,921
Kimball	\$819,363
Lincoln	\$104,667,641
Norfolk	\$16,012,706
North Platte	\$15,414,836
Ogallala	\$1,816,042
Omaha*	\$297,855,946
Scottsbluff	\$7,386,020
Sidney	\$2,085,492
South Sioux City	\$7,615,719
York	\$6,184,629

Table 57: Police and Fire Expenditures – FY 2022-2023

Source: Nebraska Auditor of Public Accounts; *Omaha budget represents CY2022 budget

City	Road, Bridge, and Sidewalk Expenditures
Hastings	\$10,964,119
Sidney	\$2,950,894
South Sioux City	\$5,707,500
Chadron	\$1,194,259
Omaha*	\$185,344,351
Grand Island	\$21,136,917
Ogallala	\$1,671,682
Kimball	\$673,646
Lincoln	\$134,920,395
North Platte	\$2,165,080
Norfolk	\$23,625,637
Columbus	\$13,417,576
Scottsbluff	\$4,184,981
York	\$9,072,259

Table 58: Road, Bridge, and Sidewalk Expenditures - FY 2022-2023

Source: Nebraska Auditor of Public Accounts; *Omaha budget represents CY2022 budget

City	Public Health and Social Services Expenditures
Hastings	\$0
Sidney	\$453,431
South Sioux City	\$0
Chadron	\$0
Omaha*	\$0
Grand Island	\$0
Ogallala	\$0
Kimball	\$0
Lincoln	\$25,188,715
North Platte	\$190,865
Norfolk	\$0
Columbus	\$2,100,375
Scottsbluff	\$654,769
York	\$0

Table 59: Public Health and Social Services Expenditures – FY 2022-2023

Source: Nebraska Auditor of Public Accounts; *Omaha budget represents CY2022 budget

City	Capital Project Expenditures
Hastings	\$42,895,439
Sidney	\$3,083,650
South Sioux City	\$74,241,036
Chadron	\$900,050
Omaha*	\$634,945,835
Grand Island	\$30,453,535
Ogallala	\$3,633,546
Kimball	\$3,420,000
Lincoln	\$170,057,985
North Platte	\$50,839,600
Norfolk	\$27,900,128
Columbus	\$38,615,091
Scottsbluff	\$8,174,234
York	\$23,671,947

Table 60: Capital Project Expenditures – FY 2022-2023

Source: Nebraska Auditor of Public Accounts; *Omaha budget represents CY2022 budget

APPENDIX C: BENCHMARK REGION DATA

Appendix C presents relevant regional level data with respect to public health. We have selected six data points to represent general health, access to medical care, and behavioral risk factors.

Sub-Region	Percentage*
Central District Health Department	11.5%
Dakota County Health Department	18.7%
Douglas County Health Department	11.0%
East Central District Health Department	8.8%
Elkhorn Logan Valley Public Health Department	10.4%
Four Corners Health Department	11.5%
Lincoln-Lancaster County Health Department	8.1%
Loup Basin Public Health Department	13.0%
North Central District Health Department	12.0%
Northeast Nebraska Public Health Department	9.8%
Panhandle Public Health District	13.8%
Public Health Solutions District Health Department	15.7%
Sarpy-Cass Health Department	9.2%
South Heartland District Health Department	13.3%
Southeast District Health Department	12.7%
Southwest Nebraska Public Health Department	14.6%
Three Rivers Public Health Department	12.5%
Two Rivers Public Health Department	10.1%
West Central District Health Department	11.2%

Table 61: General Health Fair or Poor, Adults 18 and Older – 2020

Source: Nebraska Public Health Atlas; *Percentage of Adults 18 and older who reported health as fair or poor

See a Doctor but Could Not Due to Cost in Pas	st rear, Addits
Sub-Region	Percentage
Central District Health Department	11.5%
Dakota County Health Department	11.0%
Douglas County Health Department	11.1%
East Central District Health Department	8.5%
Elkhorn Logan Valley Public Health Department	7.0%
Four Corners Health Department	5.7%
Lincoln-Lancaster County Health Department	9.7%
Loup Basin Public Health Department	5.3%
North Central District Health Department	7.8%
Northeast Nebraska Public Health Department	6.5%
Panhandle Public Health District	10.8%
Public Health Solutions District Health Department	7.8%
Sarpy-Cass Health Department	6.7%
South Heartland District Health Department	11.2%
Southeast District Health Department	5.6%
Southwest Nebraska Public Health Department	7.7%
Three Rivers Public Health Department	7.1%
Two Rivers Public Health Department	10.4%
West Central District Health Department	10.2%

Table 62: Needed to See a Doctor but Could Not Due to Cost in Past Year, Adults 18 and Older - 2020

Source: Nebraska Public Health Atlas

Sub-Region	Percentage
Central District Health Department	24.0%
Dakota County Health Department	24.4%
Douglas County Health Department	24.0%
East Central District Health Department	18.5%
Elkhorn Logan Valley Public Health Department	20.3%
Four Corners Health Department	14.3%
Lincoln-Lancaster County Health Department	19.5%
Loup Basin Public Health Department	12.1%
North Central District Health Department	14.3%
Northeast Nebraska Public Health Department	19.5%
Panhandle Public Health District	23.7%
Public Health Solutions District Health Department	19.2%
Sarpy-Cass Health Department	19.5%
South Heartland District Health Department	12.2%
Southeast District Health Department	13.8%
Southwest Nebraska Public Health Department	16.2%
Three Rivers Public Health Department	20.8%
Two Rivers Public Health Department	18.7%
West Central District Health Department	18.6%

Table 63: No Personal Doctor or Healthcare Provider, Adults 18 and Older - 2020

Source: Nebraska Public Health Atlas

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Sub-Region	Percentage*	
Central District Health Department	17.6%	
Dakota County Health Department	13.6%	
Douglas County Health Department	20.8%	
East Central District Health Department	22.5%	
Elkhorn Logan Valley Public Health Department	20.8%	
Four Corners Health Department	20.4%	
Lincoln-Lancaster County Health Department	24.5%	
Loup Basin Public Health Department	20.4%	
North Central District Health Department	20.8%	
Northeast Nebraska Public Health Department	21.8%	
Panhandle Public Health District	18.3%	
Public Health Solutions District Health Department	20.9%	
Sarpy-Cass Health Department	18.0%	
South Heartland District Health Department	17.9%	
Southeast District Health Department	15.1%	
Southwest Nebraska Public Health Department	14.4%	
Three Rivers Public Health Department	20.7%	
Two Rivers Public Health Department	20.3%	
West Central District Health Department	16.7%	

Table 64: Binge Drank in the Past 30 Days, Adults 18 and Older - 2020

Source: Nebraska Public Health Atlas; *Reported having five or more alcoholic drinks for men/four or more alcohol drinks for women on at least one occasion during the last 30 days

Sub-Region	Percentage*
Central District Health Department	3.6%
Dakota County Health Department	7.9%
Douglas County Health Department	3.5%
East Central District Health Department	3.0%
Elkhorn Logan Valley Public Health Department	4.0%
Four Corners Health Department	4.3%
Lincoln-Lancaster County Health Department	2.5%
Loup Basin Public Health Department	2.7%
North Central District Health Department	2.9%
Northeast Nebraska Public Health Department	0.3%
Panhandle Public Health District	3.8%
Public Health Solutions District Health Department	2.8%
Sarpy-Cass Health Department	1.7%
South Heartland District Health Department	1.3%
Southeast District Health Department	2.9%
Southwest Nebraska Public Health Department	2.5%
Three Rivers Public Health Department	1.3%
Two Rivers Public Health Department	4.7%
West Central District Health Department	1.7%

Table 65: Opioid Misuse in Past Year, Adults 18 and Older – 2020

Source: Nebraska Public Health Atlas; *Reported opioid pain medication use more frequently or in higher doses than directed by a doctor for their last filled prescription, or opioid pain medication not prescribed to them during the past 12 months

Sub-Region	Percentage*
Central District Health Department	14.5%
Dakota County Health Department	14.5%
Douglas County Health Department	13.3%
East Central District Health Department	13.4%
Elkhorn Logan Valley Public Health Department	16.6%
Four Corners Health Department	13.1%
Lincoln-Lancaster County Health Department	13.7%
Loup Basin Public Health Department	11.3%
North Central District Health Department	13.5%
Northeast Nebraska Public Health Department	13.7%
Panhandle Public Health District	19.0%
Public Health Solutions District Health Department	16.9%
Sarpy-Cass Health Department	10.0%
South Heartland District Health Department	16.0%
Southeast District Health Department	16.8%
Southwest Nebraska Public Health Department	16.1%
Three Rivers Public Health Department	18.6%
Two Rivers Public Health Department	13.3%
West Central District Health Department	16.3%

Table 66: Current Cigarette Smoking, Adults 18 and Older – 2020

Source: Nebraska Public Health Atlas; *Reported current cigarette use either every day or on some days

APPENDIX D: PROBLEM GAMBLING MITIGATION

Definition and Prevalence

A majority of Americans, about 86%, report having gambled at least once in their lifetime⁶. Most people gamble for recreational purposes without the behavior becoming a problem. Studies, however, estimate that 0.4%-1.6% of the United States population can be classified as pathological gamblers.^{7,8} Pathological gambling has been commonly associated with relationship problems, employment issues, and significant financial difficulties.

The American Psychiatric Association (2004) defines a pathological gambler as a person who features a continuous loss of control over gambling. Furthermore this gambler illustrates a progression, in gambling frequency and amounts wagered, in the preoccupation with gambling and in obtaining monies with which to gamble. However, problem gambling is a more loosely defined term and is commonly associated with gaming-related difficulties that are considered less serious than those of a pathological gambler. For the sake of this report we will utilize the definition by noted researchers Cox, Rosenthal and Volberg which defines problem gambling as a pattern of gambling behavior that compromise, disrupt or damage personal, family or vocational pursuits.⁹

The National Research Council¹⁰ utilizes a three-level metric. Level 1 gambling is considered social and or recreational gambling with no appreciable harmful effects. Level 2 gambling is synonymous with problem gambling. Level 3 gambling is synonymous with pathological gambling. Problem gambling is an urge to gamble despite harmful negative consequences or a desire to stop. It is often defined by whether harm is experienced by the gambler or others, such as the gamblers family, significant other, spouse, friends, or coworkers. A problem gambler may or may not be a pathological gambler. Pathological or compulsive gambling is defined as a mental disorder characterized by a continuous or periodic loss of control over gambling, a preoccupation with gambling and with obtaining money with which to gamble, irrational thinking, and a continuation of the behavior despite adverse consequences.

Prevalence rates to determine adult problem gambling rates are measured by administering a survey (often a variation of the South Oaks Gambling Screen or a modified DSM-IV questionnaire) to a statistically valid sample of the adult population of the jurisdiction being measured. Adolescent rates are measured in a similar manner. Such a method and analysis of data that accompanies the process is referred to as a general population prevalence study.

⁶ James KC, Bible WA, Dobson JC, Lanni JT, Leone RC, Loescher RW, et al. *National gambling impact study commission final report*. National Gambling Impact Study Commission. 1999.

⁷ Shaffer HJ, Hall MN, Vander Bilt J. "Estimating the prevalence of disordered gambling behavior in America and Canada: a research synthesis." *Am J Public Health*. 1999

⁸ Petry NM, Stinson FS, Grant BF. "Comorbidity of DSM-IV pathological gambling and other psychiatric disorders: results from the national epidemiologic survey on alcohol and related conditions." *J Clin Psychiatry*. 2005

⁹ Cox, S., H. R. Lesieur, R. J. Rosenthal & R. A. Volberg. 1997. *Problem and Pathological Gambling in America: The National Picture*. Columbia, MD: National Council on Problem Gambling.

¹⁰ National Research Council, pp. 20-21.

Jurisdictions, both domestically and internationally, have conducted studies to estimate the percentage of the population that could be classified as having some level of problem gambling behavior. These studies, commonly referred to as prevalence studies, are designed to reflect the scope and severity of problem gambling behavior.¹¹

One of the most frequently cited studies on prevalence rates is *Estimating the Prevalence of Disordered Gambling Behavior in the United States and Canada: A Meta-analysis by the Harvard Medical School Division on Addictions*. The meta-analysis method of estimating prevalence rates has been used in related addiction fields of drug prevention and patterns of alcohol use and alcohol treatment. It is considered a more cost-effective method than a national study since it makes use of existing research already conducted in a field.

The Harvard Medical School study, believed to be the first to use meta-analysis measurements for problem gambling prevalence rates, analyzed 152 distinct previous prevalence studies available for review by June 15, 1997. The study determined that 2.0 percent of the adult population could be considered as Level 2 of disordered gambling (often referred to as problem gambling) and 0.9 percent of Level 3 or disordered gambling (also referred to as pathological gambling) during the past year. The vast majority of adults in the general population, then, do not experience gambling-related problems of any clinical significance.

The meta-analysis raw data was given to the Committee on the Social and Economic Impact of Pathological Gambling of the National Research Council (NRC) in its analysis for the National Gaming Impact Study Commission. After an extensive review, the NRC agreed with the above rates of problem gambling and used the numbers in its own analysis of problem gambling in its final report.

The introduction of casino gambling has the potential of negative social impacts. These potential impacts can be controlled and minimized through proper planning, awareness campaigns, and prevention and treatment programs applied in a coordinated manner by all relevant stakeholders. By utilizing some of the many proven prevention and treatment programs, the potential social impact of the advent of gaming can be minimized. Allocating funds to problem gambling services can help mitigate problem gambling and promote responsible gambling.

As an example, by devoting more resources to prevention and treatment, Connecticut was able to cut prevalence rates despite further gaming development. In 1996, Connecticut had only a single clinic, but by the time of an updated study in 2008, the state had 17 clinics.¹² Prevalence rates declined substantially during that period, despite the opening of Mohegan Sun late in 1996 and further expansion at Foxwoods, including the opening of Grand Pequot Tower hotel in 1997.

¹¹ Estimating the Prevalence of Disordered Gambling Behavior in the United States and Canada: A Meta-analysis, Harvard Medical School Division on Addictions, 1997.

¹² Spectrum Gaming Group, *Gambling in Connecticut: Analyzing the Economic and Social Impacts*, prepared for the State of Connecticut, Division of Special Revenue, June 2009.

	ecticut Prevalence Rates 2008 Survey	1997 Study
Problem Gamblers	0.90%	2.20%
Probable Pathological Gamblers	0.70%	0.60%
Total Disordered Gamblers	1.60%	2.80%

Source: Spectrum Gaming Group.

Responsible Gaming and Harm Minimization

Responsible gambling/gaming programs take several forms in an effort to combat and prevent gambling-related harms. Instances of problem gambling manifest in two categories of harm: (1) personal harm, including effects on health, well-being, and relationships, and/or (2) economic harm. Research on responsible gaming falls short of the levels of scientific analysis necessary to develop responsible gaming "best practices." While various publications have attempted to synthesize existing research on common responsible gaming and harm minimization practices, the field of research often lacks peer-reviewed scientific analyses.

In their current form, the most common responsible gaming practices reflected in the field of research are self-exclusion programs, gambling help lines, tracking behavioral characteristics, setting gambling limits, providing responsible gaming-oriented game features, and employee training. Each of these strategies will be discussed below.

As a condition of licensing, commercial casino states may mandate that casinos prepare and submit for approval a wide-ranging plan for addressing responsible gaming issues. Required elements of the plan often include employee training and public awareness efforts along with other policies that various states have addressed specifically through standalone statutes, or regulations, that address only a single subject. The required elements of these plans vary by state.

In Maryland, for example, a responsible gambling program must consist of mechanisms that both mitigate the effects of problem gambling in the State and maximize the access of individuals with a gambling problem to problem gambling resources.¹³

Massachusetts makes the issuance of gaming licenses contingent upon the submission of a plan to "address lottery mitigation, compulsive gambling problems, workforce development and community development [,] and host and surrounding community impact and mitigation issues."¹⁴ The State intends for these requirements to advance its objective of providing a gaming environment that is safe and productive for all stakeholders. In furtherance of this objective,

¹³ Maryland responsible gaming plan statute. COMAR 36.01.03.07(B).

¹⁴ Massachusetts responsible gaming statute. M.G.L. Ch. 23K, § 15(6).

Massachusetts prompts gaming licensees to develop plans that train employees to identify patrons exhibiting problems with gambling, and prevention programs for vulnerable populations.¹⁵

Other states, such as Ohio, connect their responsible gaming plans to other mitigation mechanisms, such as voluntary exclusion programs, to better protect vulnerable groups.¹⁶ Overall, the development of responsible gaming plans serves to establish concrete frameworks to better promote safe gaming.

Self-Exclusion Programs

Voluntary self-exclusion programs, typically operated by casinos and online gambling sites or gaming regulators, give individuals the ability to exclude themselves from gambling activities. Many states require that patrons have the ability to authorize a casino to refuse their right to gamble and to expel them if they are found gambling or, in some cases, otherwise found on the premises. Program management models vary; in some cases, they are run by the state or a state-appointed group, in others they are managed directly by licensees. State statutes vary in the length of the self-exclusion periods available – typically ranging from a six month ban to lifetime restriction – and in the procedures for reversing self-exclusion. In some states, third parties also have the ability to voluntarily exclude patrons exhibiting problem gambling behavior. Many state laws specify that, in addition to banning play, the casino must also eliminate direct promotional outreach to these individuals as well as exclude them from complimentary offerings ("comps") or access to credit. Such programs illustrate efforts to mitigate the potential social harms of expanded gaming in a state, including mental health issues, relationship concerns, and financial and work problems resulting from problem gambling.¹⁷ As one of the most investigated responsible gaming strategies, self-exclusion programs benefit from a robust body of research conducted around the world.

Generally, the research on the effectiveness of self-exclusion programs concludes that this method is a safe and, for some gamblers, effective form of intervention against problem gambling. As one study suggests, self-exclusion may have similar outcomes to counseling and may reduce harm in the short-term. Additional research has indicated that self-excluded persons also engage in treatment, self-help groups, or other forms of support experience more positive outcome than those who do not. This research suggests that self-exclusion programs that serve as a gateway to treatment are most successful for individuals harmed by problem gambling. Research has also indicated that problem gamblers appear to be more receptive to self-exclusion mitigation strategies when compared to self-led efforts to seek professional help.¹⁸ Ultimately, self-exclusion has transitioned from a "punitive" enforcement model to one that aims to provide individual assistance in order to connect vulnerable persons with counseling and other support services.

¹⁵ M.G.L., Ch. 23K, § 18(6)

¹⁶ See e.g., Ohio Regulation 3772-12-06.

¹⁷ Nerilee Hing, Barry Tolchard, Elaine Nuske & Louise Holdsworth, *A Process Evaluation of a Self-Exclusion Program: A Qualitative Investigation from the Perspective of Excluders and Non-Excluders*, 12 INTERNATIONAL JOURNAL OF MENTAL HEALTH AND ADDICTION 509, 510 (2014), <u>10.1007/s11469-014-9482-5</u>.

¹⁸ Hing, *supra* note 5, at 510.

The framework for self-exclusion programs varies from state to state, but many states mandate that patrons have the ability to refuse their right to gamble and to expel them from the premises.¹⁹ In Kansas, for example, the voluntary exclusion statutes require that each self-exclusion applicant "refrain from visiting gaming facilities, pari-mutuel licensee locations, and fair association race meets."²⁰ Kansas' statutes also enable the gaming commission to "prohibit the applicant from entering the premises of all gaming facilities."

Similarly, Massachusetts enables a person to be placed on a self-exclusion list by "acknowledging that the person is a problem gambler and by agreeing that, during any period of voluntary exclusion, the person shall not collect any winnings or recover any losses."²¹ Massachusetts also prohibits gaming establishments from marketing "to persons on any excluded persons list," and requires gaming establishments to deny access to complimentary credits. Ultimately, Massachusetts identifies voluntary self-exclusion as "one means to help address problem gambling behavior or deter an individual with family, religious, or other personal concerns from entering . . . a gaming establishment."²²

Various challenges interfere with the effectiveness of self-exclusion. First, the number of gambling facilities within a jurisdiction may make the enforcement of self-exclusion impractical; if alternative facilities can be easily accessed, the effectiveness of self-exclusion may be compromised. Notably, statutorily required training may not sufficiently prepare officials responsible for self-exclusion enforcement.²³ The diversity of socioeconomic and psychological conditions among voluntary self-excluders may require responsive enforcement mechanisms. Furthermore, the need to apply for placement on a self-exclusion list within a gaming facility may compromise the integrity of the process, thereby deterring potential self-excluders from participating.

Individual compliance poses another well-documented challenge to the effectiveness of selfexclusion programs. For example, one study determined that more than half of the participants for whom self-exclusion was still in effect had returned to a casino or breached their contracts by the six month follow-up interview. Additionally, a study of self-excluded individuals in Missouri found similar breaches, indicating that the benefits of the program were attributable more to the act of enrollment than to enforcement. This research has led to the frequent conclusion that responsibility for self-exclusion lies with both the gaming industry and the self-excluding individual.

¹⁹ Regulatory Management Counselors, *Comparative Governance and Regulatory Structure of Gaming Regulations Related to Expanded Legalized Gaming Activities in the Commonwealth of Virginia* (Aug. 5, 2019), at 160 (hereinafter *Comparative Governance Report*).

²⁰ *Id.* at 161.

²¹ *Id.* at 169.

²² *Id.* at 171.

 $^{^{23}}$ Hing, *supra* note 5, at 511.

In conclusion, voluntary self-exclusion programs may reduce the urge to gamble and increase the perception of control over personal behavior.²⁴ While self-exclusion alone cannot substitute for dedicated treatment, it provides an external control mechanism that may limit problem gambling and encourage voluntary excluders to seek professional help.

Tracking Behavioral Characteristics

In an effort to predict the likelihood that a patron will experience harm from gambling and to introduce preventative interventions before the onset of such problems, gaming jurisdictions have implemented systems to track player behavioral characteristics. These behavioral tracking systems are based on algorithms of play. Implementation strategies vary with the form of gaming: whereas in online gaming environments tracking procedures benefit from access to all player transaction information, in brick-and-mortar environments, the strategy is often designed around player tracking systems (e.g., Players Clubs) that depend upon an individual patron's participation.

Research on the effectiveness of tracking frameworks has produced informative findings. Based on analysis of player habits, studies have suggested that efforts to promote responsible gaming should be tailored to each type of gambling offered at a gaming location, rather than adhering to a general mitigation program. By studying behaviors and thoughts patrons use to control the amount they gamble, such as attempts to set a budget or to seek help, research has identified characteristics that could be used to develop prevention and early intervention programs for problem gamblers. Research dedicated to tracking the behavioral characteristics of online gamblers has determined that patrons who engaged in more than two types of gambling within their first month of play, with high variability of wagers, were more likely to benefit from responsible gaming programs.

The study of behavioral characteristics remains a highly-variable task. Given the limitations inherent in the use of personalized player data, there remains a lack of definitive evidence of any behavioral algorithm that can accurately predict patterns of gambling disorder.

Setting Gambling Limits

The ability to set gambling limits, a process also known as pre-commitment, allows gamblers to predetermine the amount of time or money they are permitted to devote to gambling activities before play begins. Depending on the gaming venue or website, spending limits can include deposit, play, loss, win, bet, and time limits.

Research on the effectiveness of pre-determined gambling limits has demonstrated mixed outcomes and has illustrated positive and negative results of this mitigation technique. Studies have indicated that requiring individuals to set such limits may reduce overall money spent on gambling, but evidence is still lacking to suggest that this spending reduction occurred in individuals who were experiencing gambling-related harms, or that gambling-related harm was reduced. Furthermore, research has indicated that voluntary money limit setting was more effective than time limits in reducing problem gambling behavior. While self-limiting has been found to

 ²⁴ Robert Ladouceur, Caroline Sylvain & Patrick Gosselin, *Self-Exclusion Program: A Longitudinal Evaluation Study*,
 23 J. GAMBLING STUDIES 85, 85 (2007), <u>10.1007/s10899-006-9032-6</u>.

reduce the variety of games played and the number of bets placed, gambling limits have not been found to reduce the amount wagered per bet. Additionally, research has indicated that precommitment may have little effect on decreasing gambling expenditures, especially among those who are intent on continued gambling and who are likely to find methods of circumventing gambling limits.

Finally, the emergence of GameSense, a program that employs in-house responsible gaming information centers or advisors, and other limit-setting programs like PlayMyWay, signal that the future direction of gambling mitigation plans is likely to employ gambling limits. Further research will be required to produce evidence that supports the effectiveness of pre-commitment initiatives.

Responsible Gaming-Oriented Game Features

This harm minimization technique involves the modification to the structure or operation of games to assist patrons in making informed choices about their gambling activity, and to encourage responsible gaming behavior. While research on this mitigation strategy is often focused on the use of warning messages, select studies have explored the use of additional modifications, such as slowing down the rate of play, posting clocks around gambling facilities, and offering "play money" modes.

A threshold study evaluating the effectiveness of five game features (messages, bank meters, clocks, demo mode, and charity donations) found that most participants were aware of at least one feature, but that only a small portion actually utilized the features. Further research concluded that, when compared to warning messages that appear on the periphery of a screen, messages that appear in the middle of a screen are more frequently recalled and considered more useful. Patrons in one study also identified a cash display as helpful to controlling gambling activities.

The research on responsible gaming-oriented game features has provided varying insights on the effectiveness of such features. While evidence confirming the efficacy of responsible game features is mixed, little research has shown that game features reduce gambling-related harm in a real-world setting.

Employee Training

Training of gaming facility employees in responsible gaming is a nearly universal practice. Some states require that this training include instruction on the complex question of how to identify problem gamblers on the gaming floor. Other states provide for in-depth education on the nature and symptoms of problem gambling.²⁵ With this training, employees of gambling facilities can better serve patrons who may be identified as problem gamblers by providing information about problem gambling programs. Delaware, for example, requires that the rules for state lottery games provide "procedures for the display and presentation of messages concerning responsible gaming and the regulations, procedures and training for identification of and assistance to compulsive gamblers."²⁶

While few studies exist that explore the effectiveness of employee training programs, research has determined that there is considerable disparity in employee ability to accurately identify problem gambling behavior among patrons. Studies indicate that employee training can improve employee knowledge of responsible gambling, however, there is limited evidence that this enhanced understanding enables employees to more accurately identify patrons with a gambling disorder.

Additional obstacles to the effectiveness of employee training are found in the difficulty, awkwardness, and uncertainty present in the act of confronting a patron. Studies have indicated that gaming facility employees often experience difficulty when approaching patrons due to uncertain estimations of a patron's potential problems or in an attempt to avoid causing a patron embarrassment.

Ultimately, the spectrum of harm from problem gambling manifests differently from state to state. As a result, the role of employee training may vary with the extent of a state's understanding of the gambling problems its residents face.

Public Health

By understanding gambling and its potential impacts on public health, policymakers and health practitioners alike can work to minimize gambling's negative impacts, while promoting its potential benefits. Today, public health perspectives are not limited to the biological and behavioral dimensions of gambling. Rather, a contemporary public health perspective can also target the social and economic determinants of gambling, such as income, employment, and poverty. Four principles have emerged as the basis for a public health framework on gambling: (1) scientific research is the foundation of public health knowledge, (2) public health knowledge is derived from population-based observations, (3) health initiatives are proactive (i.e., health promotion and prevention are primary, while treatment is secondary), and (4) public health is balanced and considers both the costs and benefits of gambling. This framework can stimulate a

²⁵ Mississippi employee training: MGC Regs. Title 13, Part 3, Rule 10.6

²⁶ Delaware employee training: 19 Del. C. § 4805(a)(29).

better understanding of gambling, further elucidate the determinants of problem gambling, and indicate a range of intervention strategies.

Throughout the past decade, publicly-funded problem gambling services have received increased support in the United States. The total number of states that reported publicly-funded problem gambling services increased from 37 in 2010 to 40 in 2016, and the total amount of public funding allocated to problem gambling services increased from \$60.6 million in 2013 to \$73.0 million in 2016. Among the states that provided funding, the most commonly supported services were problem gambling awareness programs, counselor training, helplines, and problem gambling treatment. Despite the continued growth of problem gambling efforts throughout the United States, in 2016, about one quarter of one percent of people who needed problem gambling treatment received publicly-funded care from a gambling treatment specialist.

Public Education and Informed Choice

Across gaming jurisdictions worldwide, governments and gaming providers have recognized the importance of providing patrons sufficient information to make informed decisions about their gambling. While individuals retain the ultimate responsibility over their gambling choices and level of participation, optimal decision-making depends significantly on the availability of reliable and comprehensive information. This concept of the "informed decision" is pervasive in systems of law and economics and remains an essential component of effective problem gambling mitigation efforts.

Several environmental factors may influence gambling behavior simultaneously, making it difficult to determine the local impact of any one factor. Advertising to promote problem gambling awareness, for example, has attempted to influence gambling behavior and reduce gambling-related harm. Various studies have concluded that the impact of advertising is not likely to be overt, and it may be difficult to measure the impact of advertising efforts to promote problem gambling awareness.

States may require that casinos post signs and/or offer brochures identifying the risks of gambling, signs of gambling disorder, the odds of casino games and/or toll-free phone numbers and other resources for assistance. Common practices among the states include requirements that gambling facilities ensure their advertisements display problem gambling help-line phone numbers. Additionally, some states, like Maryland, require that radio, television, and video advertisements contain a gambling assistance message.²⁷

Some states provide regulations that specifically address risk-related advertisements for internet and mobile gaming. Delaware, for example, mandates that internet lottery websites include advertisements for and links to information for treatment, education, and assistance of compulsive

²⁷ Maryland advertising requirements. COMAR 36.03.06.03(B)(5).

gamblers and their families.²⁸ Similarly, West Virginia requires online sportsbooks and mobile gambling applications to display links to responsible gaming resources.²⁹

Gaming jurisdictions have acknowledged that different messaging approaches may work better for different groups. One Canadian study prospectively detailed the most effective messaging approach for different styles of gaming. For casual gamblers (new and occasional gamblers), programs that enhance gambling literacy, including key safeguards and main risk factors, are essential. Frequent gamblers (i.e., those that gamble at least once per month, but not weekly) need a deeper understanding of how gambling works, including information on house edge, randomness, and independence of events. Finally, the study concluded that intensive gamblers (i.e., those who gamble weekly or more often) need to be informed of their play activity, offered self-assessment tools that draw attention to the consequences of their gaming habits, and made aware of the options available for help in addressing gambling-related problems.

Additional Mitigation Strategies

In addition to the main mitigation techniques discussed above, various jurisdictions also employ additional strategies to promote healthy gambling practices. These strategies include restrictions on alcohol, treatment and research funding, and casino credit restrictions along with bet limits.

Restrictions on Alcohol

Several states require casinos to limit alcoholic beverage service on the gaming floor, or to limit access to gambling services for patrons who are visibly intoxicated. The extent of restrictions on the sale of alcoholic beverages varies across different states. Some states, like Michigan and Kansas do not impose any restriction on alcohol service in gaming facilities. Other states, however, like Massachusetts and Maryland limit the time and place of alcohol sales.

Many states that restrict alcohol service mandate that gambling facilities refuse to sell or serve alcohol to patrons that appear intoxicated, or are younger than 21-years old.³⁰ Maryland, for example, requires that video lottery licensees prevent intoxicated individuals from playing video lottery or table games and prohibit intoxicated individuals from entering areas where such games are located. Maryland further restricts alcohol service by prohibiting licensed operators from providing complimentary alcoholic beverages.³¹

As a further restriction on alcohol service in gambling facilities, Massachusetts requires gambling facilities to obtain a gaming beverage license in order to serve alcohol on the premises of such a facility.³² The sale of alcohol must adhere to the conditions of the issued gaming beverage license, which may be imposed on such license "in the interest of the integrity of gaming and/or public

²⁸ Delaware advertising requirements. 29 Del. C. § 4826.

²⁹ West Virginia advertising requirements. WV CSR § 179-9-13.4.

³⁰ See e.g., 4 Del. C § 706; Md. Code Ann., State Govt. Law, § 9-1A-24(c)(1); 205 CMR 136.02.

³¹ COMAR 36.03.10.09(A)(2)

³² M.G.L. Ch. 23K, § 26.

health, welfare, or safety."³³ Massachusetts further requires that gaming licensees promulgate a system of internal controls to monitor the sale of alcohol. At minimum, such a system must include procedures to (1) ensure proper training of employees involved in the service of alcoholic beverages, (2) prevent serving alcoholic beverages to underage or visibly intoxicated individuals, (3) ensure that visibly intoxicated or impaired patrons are not permitted to play slot machines or table games, and (4) ensure that alcohol is properly secured and stored.³⁴ In addition, Massachusetts prohibits the sale of alcohol between 2:00AM and 4:00AM to patrons who are not in the gaming area and not actively engaged in gambling.³⁵

Restrictions on the sale of alcohol play a significant role in the gambling regulations of several states. While the extent of such restrictions may vary, the motivation to promote public health and welfare remains widely relevant.

Treatment and Research Funding

States may implement financial commitments to support treatment for problem gamblers, education services concerning problem gambling, and research to advance responsible gaming and prevent problem gambling. Most states that implement such commitments earmark certain state revenues from gaming for these programs.

Pursuant to advancing public health efforts, Massachusetts assesses an annual fee in proportion to the number of gaming positions at each gaming establishment. This fee is meant to cover the costs of public health services and programs dedicated to addressing problems associated with compulsive gambling.³⁶ Monies within the Fund may be expended to assist social service programs that address gambling prevention, substance abuse services, and educational campaigns to mitigate the potential addictive nature of gambling.³⁷ Massachusetts also imposes upon each gaming licensee a requirement to provide on-site space for independent substance abuse, compulsive gambling, and mental health counseling services.³⁸

Efforts in other states pursue a more targeted approach, focusing treatment funding specifically on problem gambling, rather than on addictive behavior in general. Kansas, for example, established the Problem Gambling and Addictions Grant Fund to provide assistance for the treatment of "persons diagnosed as suffering from pathological gambling."³⁹

The scope of research efforts varies from state to state. Massachusetts has established an annual research agenda to study the social and economic effects of gaming in the State and to obtain

³³ 205 CMR 136.02.

³⁴ Massachusetts alcohol service restriction: 205 CMR 138.12.

³⁵ Massachusetts alcohol service restriction: 205 CMR 136.07(7)(i).

³⁶ Massachusetts research statutes. M.G.L., Ch. 23K, § 56(e).

³⁷ M.G.L., Ch. 23K, § 58.

³⁸ M.G.L., Ch. 23K, § 21.

³⁹ Kansas problem gambling treatment statutes. K.S.A. §79-4805(c)(1).

scientific information relative to neuroscience, psychology, sociology, epidemiology, and etiology of gambling.⁴⁰ Similarly, Michigan reserves a significant portion of the monies within its Compulsive Gambling Prevention Fund for, among other things, "research, and evaluation of pathological gamblers and their families."⁴¹

The majority of states have implemented treatment and research funding provisions to make gaming as healthy for participating individuals, and the environment around them, as possible.

Casino Credit Restrictions and Bet Limits

Some state laws aim to protect patrons from betting more than they can afford to lose by banning casinos from offering credit advances and limiting bet amounts. Methods to limit credit advances include both patron-driven efforts, such as voluntarily placing one's name on a credit exclusion list, and facility efforts, including policies and procedures that limit those patrons to whom a gambling facility may issue credit.

Generally, the procedures established by states aim to ensure that a gaming facility does not extend credit to patrons beyond an amount that those patrons lack a reasonable ability to repay. Regulations may range from broad mandates to gaming operators to exercise caution and good judgment in extending credit⁴², to more specific rules that identify groups to whom credit should be limited. As an example of targeted restrictions, Massachusetts requires that a gaming licensee's policies prevent the extension of credit to patrons who self-identify as problem gamblers, place themselves on a voluntary credit suspension list, or are on public assistance.⁴³

While the use of credit restrictions as a mitigation tool may vary across states, the desired effect of such restrictions and limitations remains similar. The promotion of safe gambling habits through credit restrictions and bet limits emerges as a primary goal of many states.

⁴⁰ Massachusetts research statutes. M.G.L., 23K, § 71.

⁴¹ Michigan problem gambling research statutes. MCL 432.253.

⁴² Delaware credit restrictions. 10 Del. Admin. Code 204-6.1.10.

⁴³ Massachusetts credit restrictions. 205 CMR 138.43(1)(d).

APPENDIX E: CASINOS AND CRIME

The social and community impacts of gaming development have been extensively studied. In many areas research findings have been inconclusive and thus considerable resources continue to be devoted to researching possible negative impacts given the unique nature of gaming compared to other commercial enterprises.

A number of broad studies of the social and economic impact of casinos have been conducted in the United States. In the late 1990s, prompted by the expansion of casinos throughout the United States, mainly in the form of riverboat casinos, Native American casinos, and racetrack slot parlors, Congress set up the National Gambling Impact Study Commission (NGISC). Its findings were released in 1999.

The Commission retained the National Research Council (NRC) to review the existing research on the socio-economic impacts of casino development. The NRC concluded that the existing research on the subject was inadequate:

The NRC project involved a review of all existing and relevant studies by representatives of a variety of scientific fields. In the end, NRC recommended that further study be initiated. Study of the benefits and costs of gambling "is still in its infancy." Lamenting past studies that utilized "methods so inadequate as to invalidate their conclusions," the absence of "systematic data," the substitution of "assumptions for the missing data," the lack of testing of assumptions, "haphazard" applications of estimations in one study by another, the lack of clear identification of the costs and benefits to be studied, and many other problems, NRC concluded the situation demands a "need for more objective and extensive analysis of the economic impact that gambling has on the economy."⁴⁴

The Commission then retained the National Opinion Research Center (NORC) to undertake said "objective and extensive analysis" concerning impacts. The NORC came to the following conclusion:

First, the casino effect is not statistically significant for any of the bankruptcy or crime outcome measures...... This is not to say that there is no casino-related crime or the like; rather, these effects are either small enough as not to be noticeable in the general wash of the statistics, or whatever problems that are created along these lines when a casino is built may be countered by other effects.⁴⁵

Despite the NGISC's authoritative findings, some researchers continue to claim that casinos cause crime.⁴⁶ However, there are three major flaws in much of this research:

⁴⁴ National Gambling Impact Study, Chapter 7. 1999. Gambling's Impact on People and Places.

⁴⁵ The National Gambling Impact Study Commission, "National Gambling Impact Study" (1999).

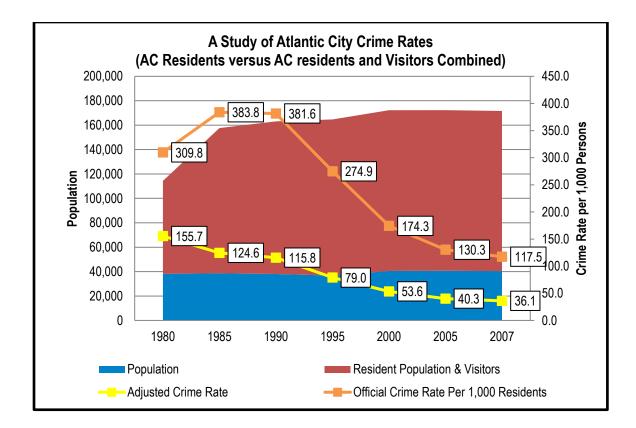
⁴⁶ See Grinols and NBER discussion below.

- 1. Much of the research that attributes an increase in crime to casinos has ignored the temporary population increases brought about by casino visitation. When crime rates are calculated not accounting for the influx of visitors, there appears to be an increase in crime. While this may be true in absolute terms, it radically overestimates the increase in likelihood of residents being victims of crime.
- 2. Further to #1, some research applies crimes such as on-site thefts of casino visitors to the local population, leading to an invalid increase in the local crime rate.
- 3. The crimes rates are not studied over a sufficient period of time and therefore temporary increases or long term trends attributable to more primary causal factors are not always recognized or are misinterpreted.

One of the earliest examples of flawed research is related to Atlantic City. The *number* of crimes tripled after casinos opened in 1978, and some researchers applied the increase to the local resident population, which in the resulting invalid calculation resulted in a tripling of the crime *rate*. However, most of the increase related to thefts within the casinos, which did not impact the local population. A valid calculation of the crime rate has to include the visitation base.

In fact, there has been a *decreased* chance of being a victim of crime since casinos were developed in Atlantic City. Factors likely include an increase in casino employment and law enforcement resources, safer infrastructure with well-lit garages, and an increase in general tourism activity. According to more recent data supplemented to the study completed by Margolis et al, ⁴⁷ this decline in crime rates per 1,000 residents continued through 2007 to a rate of 36.1 per thousand residents. The chart below illustrates the crime rate trends from 1980 to 2007.

⁴⁷ Margolis, J. & Altheimer & Gray. (December 1997). "Casinos and crime: An analysis of the evidence." American Gaming Association. <u>http://www.americangaming.org/assets/files/studies/Crime.pdf</u>. The Innovation Group.



The Rappaport Institute for Greater Boston and the John F. Kennedy School of Economics at Harvard University (Baxandall and Sacerdote 2005) in a national, county-level study of Native American casinos found a slight decrease in crime rates after casinos opened. The analysis included all California casinos in existence in the 1990s. From their total sample of 156 casino counties, the Rappaport study isolated out 57 counties with large casinos and relatively low population and nine counties with both large casinos and large populations to see if there were statistical differences in terms of community impacts. The following table shows their results:

Table 68: Rappaport Study Results				
	All Casino- Counties ¹	Counties with Large- Capacity Casinos ²	Populous Casino Counties ³	
Population Growth (%)	+5*	8.6	+8.1*	
Total Employment (%)	+6.7*	+14.9*	5.7	
Unemployment (%)	-0.3	-1.2*	0.5	
House Prices	\$5,869	\$8,924	\$7,083	
Crime (Per 1,000 People)	-3	-6	-1	

*Statistically significant results at 99% confidence interval.

1. Reports how adjusted outcomes in 156 counties that introduced Indian-run casinos during the 1990s differed from the other 2,959 that did not.

2. The effect for 21 counties in the top 10th percentile in terms of number of slot machines (over 1,760).

3. The effect for the 57 casino counties in the top population quartile (over 55,000 residents).

The Rappaport study concluded:

Our analysis shows that while total crime can be expected to increase when casinos open, the increase is due to increased population, not to a casino-created crime wave. Looking at FBI indexed crimes per resident in all [156] counties; we find that introducing a casino is associated with a decrease of 3 reported crimes per 1,000 people. The introduction of a casino, however, had no statistically significant effect on per-capita crime rates in either large-population casino counties or in large-casino counties. The per-capita crime rate in the 9 large-population counties that also hosted large-capacity casinos dropped 9 crimes per 1,000 residents, however.⁴⁸

It is worth noting that the study included two of the largest casinos in the world, Foxwoods and Mohegan Sun. In Ledyard, Connecticut (which hosts the Foxwoods casino), crimes outside the casino increased from 214 in 1991 to 364 in 1998, but in subsequent years, State Police data show that off-casino crimes in Ledyard fell below pre-casino levels. In Montville, Connecticut (host to Mohegan Sun), as with Ledyard, the number of crimes reported "remained relatively constant," which the authors conclude is "surprising since the sheer increase in activity around these towns might have led to greater crime."⁴⁹

The study also highlighted results for three counties in southern California: Riverside, San Bernardino, and San Diego. In all three counties, crime decreased relative to the state average. For example, before casino development, Riverside County suffered 22 more crimes per 1,000 residents than the state average. After casino development, the county had just 6 more crimes per 1,000 residents than the state average, a relative decrease of 16 crimes per thousand residents. San Bernardino had a relative decrease of 10 crimes per thousand, and San Diego 9.

Table 69: Rappaport Study California County Results for Crime				
	Relative Crime (Before)	Relative Crime (After)	Change in Relative Crime (After - Before)	
Riverside, CA	0.022	0.006	-0.016	
San Bernardino, CA	0.016	0.006	-0.01	
San Diego, CA	0.008	-0.001	-0.009	

⁴⁸ IBID. As summarized in their 2008 report, "Betting on the Future: The Economic Impact of Legalized Gambling."

⁴⁹ Baxandall, P. & B. Sacerdote (January 2005). The Casino Gamble in Massachusetts: Full Report and Appendices. Rappaport Institute for Greater Boston, John F. Kennedy School of Economics, Harvard University. Page 14.

In other western jurisdictions, the Montana legislature in 1997 commissioned a study on the video gaming industry. The resulting analysis found no impact on crime rates in Montana:

While gambling may have caused an increase of certain types of crime, Montana's overall crime rate increase is not any higher than the increases in matched cities with little or no legal gambling. In fact, in almost three-quarters of the specific comparisons carried out, crime rates rose more (or decreased less) in the matched cities than in the Montana cities.

Each of the seven largest Montana cities was matched with an out-of-state city in the region with similar population size, similar population growth rate, similar racial composition, but with little or no legal gambling. The percentage change in crime rates for three indices of crime (total serious crime, property crime, and violent crime) was computed for three time periods... between 1984 and 1994. [The data] illustrate the lack of a systematic pattern in crime rate changes between Montana cities and those in states with little or no gambling. For example, the violent crime rate grew faster in Cheyenne, Wyo., than in Great Falls between 1984 and 1994, yet the index of property crime decreased in Cheyenne while it increased in Great Falls during the same period.⁵⁰

In summary, there is no evidence from gross level data that the advent of casinos has a measurable impact on local crime rates in general, whether in Eastern, Midwestern, or Western jurisdictions. It is highly likely any crimes associated with casinos are either offset by economic benefits or that the level of crime is so small as to be overwhelmed by other factors such as economic trends.

Primary Research from Select Casino Jurisdictions

The figures from the casinos used in the Comparative Analysis Criminal Incidents section, provide a general picture of criminal activity at a casino. Other communities have found lower and higher levels of incidents. For example, figures from the Kenner Police Department note an average of 9 criminal incidents at the Treasure Chest Casino from 2012 to 2014. Attendance at the Treasure Chest Casino in Kenner is over one million annually.

A recent article in The Enterprise provided additional qualitative data from the casinos in this analysis. An officer from the Pittsburgh Police department compared the number of calls to games at the local baseball and football stadiums, "Nothing different than when there's a ball game," Luczak said. "I wouldn't say there's much change."⁵¹

Des Plaines Police Deputy Chief Nick Treantafeles had similar sentiments, "It's just like any place that serves alcohol," he said. "You get drunk and disorderly, but their security handles 98 percent of the issues there. We might get called for a fight that gets out of hand. … It hasn't put a damper on the services we offer the rest of the community."⁵²

⁵⁰ Montana Gambling Commission Study, 1998, Chapter 8.

⁵¹ http://www.enterprisenews.com/article/20150517/NEWS/150516955/12741/NEWS/?Start=1

⁵² http://www.enterprisenews.com/article/20150517/NEWS/150516955/12741/NEWS/?Start=1

While specific increase in police staffing varies from community to community, many communities found no need to increase police staffing, as shown below in the examples from Indiana. The Center for Urban Policy and the Environment at Indiana University-Purdue University has prepared 5-year evaluations of riverboat licensees for the Indiana Gaming Commission which contain sections on community impacts. The following bullet points include summaries and excerpts from these reports with respect to police and fire protection.

Casino Aztar:

- The Evansville Police Department reports no increases in crime since the riverboat opening. They do report a drop in crime in 1999 when compared to the previous year.
- "No new police officers or firefighters were added. Traffic control has not been a problem..."

Majestic Star:

- The community purchased 12 police cars with Year 1 incentive payments.
- Gary's Chief of Police reports no additional criminal activity surrounding the riverboat.

Horseshoe Hammond (formerly Empress Casino Hammond):

• The Hammond Police Department reports crime has fallen in most categories when compared to before the boat opened.

Hollywood (formerly Argosy):

- According to the Lawrenceburg Police Department, casino-related arrests for public intoxication, DWI, and minor theft, as well as traffic accidents in the area have increased slightly each year from 1997 to 2000.
- Lawrenceburg has added two police officers since the boat opened to deal with the increased caseload.

Ameristar (formerly Harrah's East Chicago):

- According to East Chicago's police department, no additional criminal activity can be attributed to the riverboat's presence.
- "Crime in East Chicago has decreased substantially over this time period due to increased cooperation with federal agencies, community policing and increased staffing."

Blue Chip Casino:

• According to Michigan City's chief of police, no additional criminal activity can be attributed to Blue Chip's presence.

On the issue of crime, Jeremy Margolis, who had served as Assistant U.S. Attorney in Chicago, Illinois Inspector General, and Director of the Illinois State Police, found in a 1997 study⁵³ that the chance of being victim of a crime decreases after casino development. Factors include an increase in employment brought by casinos, increased law enforcement resources, safer infrastructure with well-lit garages, and an increase in general tourism activity.

In testimony before the Pennsylvania Gaming Control Board (PGCB) in 2006, Margolis was asked to give an update of his seminal study. Margolis concluded, based on examining updated crime data from the F.B.I. as well as interviews with the Executive Director of the Illinois Crime Commission, the Illinois State Police, and the Illinois Gaming Board, that the situation is "really unchanged except for the maturation of the industry, the maturation of the regulatory process has probably settled things down more than it had settled when I completed my study in 1997. It's just not an issue."⁵⁴

 ⁵³ Margolis, J. (December 1997). "Casinos and crime: An analysis of the evidence." American Gaming Association.
 ⁵⁴ PGCG hearing transcript, September 7, 2006, pages 22-23.

DISCLAIMER

Certain information included in this report contains forward-looking estimates, projections and/or statements. The Innovation Group has based these projections, estimates and/or statements on our current expectations about future events. These forward-looking items include statements that reflect our existing beliefs and knowledge regarding the operating environment, existing trends, existing plans, objectives, goals, expectations, anticipations, results of operations, future performance and business plans.

Further, statements that include the words "may," "could," "should," "would," "believe," "expect," "anticipate," "estimate," "intend," "plan," "project," or other words or expressions of similar meaning have been utilized. These statements reflect our judgment on the date they are made and we undertake no duty to update such statements in the future.

Although we believe that the expectations in these reports are reasonable, any or all of the estimates or projections in this report may prove to be incorrect. To the extent possible, we have attempted to verify and confirm estimates and assumptions used in this analysis. However, some assumptions inevitably will not materialize as a result of inaccurate assumptions or as a consequence of known or unknown risks and uncertainties and unanticipated events and circumstances, which may occur. Consequently, actual results achieved during the period covered by our analysis will vary from our estimates and the variations may be material. As such, The Innovation Group accepts no liability in relation to the estimates provided herein.



818 St. Augustines Drive, Winnebago, Nebraska 68071• WWW.WARHORSECASINO.COM

January 12, 2024

VIA EMAIL: <u>dennis.lee@nebraska.gov</u> Hon. Dennis Lee Nebraska Racing and Gaming Commission 3401 Village Drive, Suite 100 Lincoln, NE 68516

RE: Gaming and Horseracing Market Analysis and Socioeconomic Study

Dear Chairman Lee:

WarHorse is in receipt of The Gaming and Horseracing Market Analysis and Socioeconomic Study (the "Study") performed and authored by Innovation Group and released by the Nebraska Racing and Gaming Commission ("NRGC") in December 2023. In brief, the Study fails to meet the statutory requirements of Neb. Rev. Stat. § 9-1106 and, therefore, the NRGC is precluded from considering any new racetrack and/or gaming licenses at this juncture. Indeed, this Study is premature and raises serious conflict of interest concerns. We ask that this Study be shelved and another one ordered pursuant to a formal Request for Proposal ("RFP") that screens for conflicts of interest, after adequate data is available. If the Study is to be relied upon in any way, any conclusions drawn regarding the proposed Bellevue facility must be that it is a clear detriment to the statewide gaming and horseracing market and the NRGC is precluded from approving such a proposal pursuant to Neb. Rev. Stat. § 9-1106(27).

DISCUSSION

A. The Study is Premature and Lacks Statutorily Required Information

State law requires three specific studies related to horseracing, casino gaming, and their socioeconomic effects. These studies must be completed "as soon as practicable but not later than January 1, 2025." The purpose of this deadline is to provide sufficient time for existing operators to fully open their gaming operations.

The Study provided to NRGC is premature and does not satisfy the requirements of the statute. There are currently only three modest temporary gaming operations open and none yet in Omaha the largest market. Without full-scale operations, there is no actual data to consider, no way to reliably determine market potential, and no way to reliable predict the effect of new entrants to the market. In short, given the absence of actual data, it is not currently practicable to perform either study required by statute. The Study provided to NRGC contains only projections and thus fails to meet the requirements of the statute. The Study should be set aside until existing operators are fully open, so that a study can be based on actual data as opposed to projections.

Even if projections without actual data were permitted by the statute—which they are not the projections used in the Study are still unreliable. The Study is required to analyze three primary components: gaming, horseracing, and the socioeconomic impact of gaming in Nebraska, both on a statewide and county specific basis (for Adams, Dakota, Douglas, Hall, Lancaster, and Platte). None of the three components were sufficiently addressed to make any actual long-term decisions as anticipated by the state law. Specific statutory failures are outlined in the attached Exhibit and discussed further below.

1. Gaming Component

Due to its premature release, the Study contains no actual data from the full operations of the existing gaming operations. The entire Study is based purely on loosely constructed projections, which are subject to dispute, and recycled extra-territorial market data, the relevance of which is questionable.

The projections are so premature as to render the findings ultimately unreliable. The figures in the Study underrepresent the market in Omaha and significantly conflict with a recent study conducted by the Innovation Group for the Iowa Gaming and Racing Commission analyzing the impact of Nebraska gaming expansion on Council Bluffs and surrounding Iowa market. The City of Bellevue also objected to the Study projections in a recent press release, which cited at least four other studies with varying amounts and impacts, resulting in a variance of over \$82MM from the Study.

Revenue estimates related to the Omaha market are extremely important to the expansion analysis. Wide variances between studies reviewing the same market area strongly suggest that the Study should not be relied upon for purposes of determining whether new gaming and/or racing licenses should be granted. Pursuant to the statute, the NRGC must wait until adequate data is available.

2. Horseracing Component

There was no substantive analysis of the horse racing market as required by the statute. Please see the attached Exhibit for detailed Study references and citations to specific statutory failures. Failure to abide by the clear requirements of the statute supports the unreliability of the Study. We acknowledge and support the contents of the letter submitted by the Horseman's Benevolent and Protective Association ("HBPA") to the NRGC concurrently with this letter to the NRGC, including the assertion that the Study did not review accurate and/or up to date information. Indeed, Innovation Group did not contact any of the existing racetracks to inquire about their plans to add facilities, about races, or about what measures they planned to take to attract horses, among other things. The Study inaccurately reported very basic facts such as their assertion that Ho-Chunk, Inc. owns both the Lincoln and Omaha racetracks. *See* pg. 6 of Study. The HBPA has owned the Omaha and Lincoln racetracks since 1997 and 2014 respectively. We agree with the HBPA and Nebraska Unicameral that horseracing is an important aspect of the market analysis and ask that another study be ordered pursuant to a formal RFP after adequate data is available.

3. Socioeconomic Component

The Study itself stated: "Since the industry is very new in the state . . . it is not yet possible to measure impacts of Nebraska Casinos." Indeed, Innovation Group itself acknowledged the fact that the Study is too premature to even address one of the three components with which the Unicameral is concerned in issuing new gaming licenses. Again, the Study does not comply with

the statute and, to the extent the Study is premature, we ask that another study be ordered pursuant to a formal RFP after adequate data is available.

Interestingly, the Study addresses items that are vastly different than, and outside the scope of, the statutory directives. The statute does allow for the NRGC to direct additional items to be studied, but without direct knowledge of such directives, we question whether any interests specific to the Innovation Group or its clients may have influenced the Study as discussed in the next section.

B. Conflicts of Interest

We are concerned that the Innovation Group has significant conflicts of interests that may directly impact its ability to provide an unbiased Study. For one, it has extensive existing relationships with Iowa and Nebraska gaming operators. On The Innovation Group's "Clients" page of its public-facing website, clients shown include Ceasars, Penn National, Churchill Downs, Elite Gaming, and the Iowa Racing and Gaming Commission ("IRGC"), among others. Ceasars is the owner of Harrah's and the Horseshoe in Council Bluffs, as well as the developer of the Columbus facility in Nebraska. Penn National is the owner of the Ameristar Casino in Council Bluffs. Churchill Downs owns a gaming operation in Sioux City and is a direct competitor with the WarHorse South Sioux City facility. Elite Gaming owns three gaming facilities in Iowa and is the Grand Island operator. Elite gaming is also the entity proposing the Ogallala quarter horse racetrack. The City of Bellevue also cited an Elite Study in its press release. Indeed, WarHorse is the only facility (among the Nebraska or Iowa licensed facilities along the Nebraska/Iowa border) that does not have an existing or previous relationship with Innovation Group.

Furthermore, in 2022, Innovation Group performed a study for the IRGC about the impact of gaming expansion in Nebraska. There was a second consultant also hired by Iowa to execute the same study for IRGC. The Iowa conflict is very troubling because the 2022 study predicted that the casinos in Omaha and South Sioux City would negatively impact Iowa by \$192MM. Indeed, Iowa extracts approximately \$500MM per year in gaming revenue from Nebraska. Iowa certainly stands to gain from this Study that considers the dilution and weakened competitive position of the Omaha casinos licensed by the NRGC. We are concerned that this prior relationship may have improper implications on the Study's findings.

C. Study Shows that Bellevue Proposal is Detrimental to Statewide Racing and Gaming Market

We reiterate that the numbers in the Study are too premature and speculative upon which to rely, and that it fails to meet its statutory requirements as necessary for consideration of the addition of new racing and gaming licenses. However, at face value, the Study shows that the proposed Bellevue gaming operation is a **detriment** to the existing gaming and horseracing market. § 9-1106 provides:

"The [NRGC] shall deny a licensed racetrack enclosure or gaming operator license application if it finds that approval of such application in such placement and location would be detrimental to the racing or gaming market that exists across the state based on the most recent statewide horseracing market analysis, statewide casino gaming market analysis, and statewide socioeconomic impact studies." Neb. Rev. Stat. § 9-1106(27) (emphasis added).

The proposed Bellevue facility is a clear detriment to the existing horseracing market. The Horseman will lose revenue of approximately \$3MM, which goes directly into purses to support the growth in thoroughbred horseracing. The Study is clear that the Bellevue facility is not only detrimental, but also unnecessary. On page 3, the Study explicitly provides that the existing racing licenses have the capacity to allow for a "tripling or quadrupling of racing in Nebraska" and the data does not support the addition of more racing licenses. By law, a gaming license is predicated on a racing license and without data supporting the addition of more racing licenses, additional gaming licenses should not be considered.

Additionally, the proposed Bellevue facility is a clear detriment to the existing gaming market. Table 39 of the Study shows that Bellevue will create \$60MM in revenue, but \$38MM of the revenue will be at the expense of all six existing gaming operators totaling a collective loss of \$38.5MM. The Omaha facility will lose \$27MM in revenue and the Lincoln facility will lose \$6.7MM in revenue. Such losses will negatively impact additional investment in the development of the Omaha and Lincoln facilities. The final phase of the WarHorse Omaha facility is largely to support horseracing. The final phase of the Lincoln facility will double the size of the facility and greatly boost horseracing. If Bellevue were approved, the reduction in revenue would limit our ability to implement the final phase of construction in both facilities and would be obviously "detrimental to the racing [and] gaming market that exists across the state based on the most recent statewide horseracing market analysis, [and] statewide casino gaming market analysis." Neb. Rev. Stat. § 9-1106(27).

The statute requires the NRGC to conduct a market analysis study of Nebraska as a whole and the market in the counties which hold existing racing licenses, as well as to include information identifying "underperforming or underserved markets within Nebraska". Neb. Rev. Stat. § 9-1106 (25)(c). Neither Bellevue nor Sarpy County are specifically identified in the statute as markets to be studied and such markets are not underserved or underperforming. The Omaha Metropolitan area, including Sarpy County, will have five gaming operations (including three in Council Bluffs and one in Carter Lake) when WarHorse Omaha opens. WarHorse Omaha location is approximately 1 mile from Sarpy County. Therefore, the Sarpy County market is not underserved and does not call for specific analysis by the market study under the statute.

In fact, WarHorse Gaming Omaha is specifically and meticulously planned to both expand and support *the entirety* of the Omaha market, both gaming and racing. If the Omaha market is further divided by a Bellevue facility, it will: (a) limit the amount of investment that can be made in each facility, and (b) damage WarHorse's plan, which was designed to serve the identified gaming and racing market demand fully and completely. Such damage will negatively impact the Nebraska market's ability to compete with Iowa. The Council Bluffs market is owned by Penn National and Ceasar's, which are two of the largest gaming companies in the world. Nebraska needs one large, strong facility in Omaha to compete, not two smaller facilities.

The Study does not attempt to address the differences that having two smaller, less economically viable casinos will have on the market, versus a single, larger facility that is designed and operated to compete with casinos in Iowa. This is a fatal flaw in the Study. It also points back to the conflict of interest in inherent in having a study performed by the company that lists as its clients the very casinos that are most likely to be adversely impacted by a strong racetrack and casino in Omaha. In contrast, moving the existing Hastings racing license to Ogallala, an underserved market, does not appear to be detrimental to the statewide gaming or horseracing market. According to Table 39 and Table 41 of the Study, the Ogallala facility will add \$18MM in revenue and \$3.7MM in taxes to the state and will have a positive impact on all six of the existing licenses. Indeed, moving the Hasting license to Ogallala is *the only* scenario where all licensees benefit. The addition of a Bellevue license will come at the expense of all six of the existing facilities.

For the reasons above, even if the NRGC were to look past the Study's failure to comply with statute and the unreliability of its projections, the Study still shows that the proposed Bellevue facility is detrimental to both the statewide gaming market and horseracing market and, therefore, the NRGC is precluded by statute from approving such proposal.

CONCLUSION

In summary, we believe the Study is flawed for several reasons. First, the Study is premature and fails to meet statutory requirements. Failure to address the statute precludes the NRGC from approving proposals or applications for *new* gaming or racing licenses, including the Bellevue proposal. Secondly, there is a clear conflict of interest with respect to the Innovation Group, which has a prior relationship with the state of Iowa, existing Iowa operators and existing Nebraska operators. Finally, if the Study is to be relied upon in any way, any conclusions drawn regarding the proposed Bellevue facility must be that it would be a detriment to the statewide gaming and horseracing market and the NRGC is precluded from approving its proposal pursuant to Neb. Rev. Stat. § 9-1106. At most, even if taken at face value, the Study could be read to support a proposed transfer of the racing license from Hastings to Ogallala.

Ultimately, we ask that this Study be shelved and another one ordered pursuant to a formal RFP that screens for conflicts of interest, after adequate data is available. If the Study is used it all, it should only be used to support the move of the Hastings racetrack license to Ogallala. Any further consideration of new proposed tracks (including the Bellevue proposal) must be delayed until a new study is completed with adequate data that meets all statutory requirements.

Sincerely:

Lance G Morgan, Chief Executive Officer WarHorse Gaming, LLC Imorgan@hochunkinc.com

cc: Diane Osterloo: Tom Sage: diane.osterloo@nebraska.gov Tom.Sage@nebraska.gov

Attachment A: List of Statutory Failures

Statute Section /	Satisfaction of Statute	Reference and Notes
Language of Neb. Rev. Stat.		
§ 9-1106(24)	Across the state of Nebraska as a whole – Not done.	The Study provides "tables highlighting historical statistics regarding the current state of horse racing industry across Nebraska" on pages 2-8.
The commission shall: . [c]onduct or cause to be conducted a statewide horseracing market analysis to study the racing market as it currently exists across the state and within the locations in Nebraska of the racetracks in Adams, Dakota, Douglas, Hall, Lancaster, and Platte counties as of the date of the market analysis. Such market analysis shall be completed as soon as practicable but not later than January 1, 2025, and every five years thereafter and shall be submitted electronically to the General Affairs Committee of the Legislature and to the Governor.	Within the locations in Nebraska of the racetracks in [the six] counties – Not done.	On page 3, the Study concludes "there is more than sufficient capacity with the state's existing six racing licenses to allow for a tripling or quadrupling of racing in Nebraska" and "the data do not support the addition of more racing licenses." However, the Study does not provide an analysis of Nebraska's statewide horseracing market, and then of the racing markets within the six subject counties prior to reaching conclusion.
Such market analysis shall examine the market potential and make recommendations involving:		
(24) (a) The number of live racing days per track, number of races run, and number of horses that should be entered per race;	Not done.	The Study provides historical racing data of fluctuating depth and length of time depending upon the racetrack location, but the Study provides no discussion of the "number of live racing days per track, number of races run, and number of horses that should be entered per race." § 9-1106(24)(a).
(24) (b) The number of Nebraska-bred horses available in the market for running races, including foals dropped in the state for the past three years at the time of the market analysis;	Not done.	The Study does reference Nebraska-bred thoroughbred foal numbers for the past three (and more) years; however, the Study does not include data or analysis regarding the availability of those Nebraska-bred horses for running races. § 9-1106(24)(b).
(24) (c) The circuit scheduled in the state and if any overlapping dates would be beneficial to the circuit and market as a whole;	Not done.	The Study provides historical racing statistics of fluctuating depth and length of time depending upon the racetrack location, but the Study provides no discussion of "the circuit scheduled in the state and if any overlapping dates would be beneficial to the circuit and market as a whole." § 9-1106(24)(c).
(24) (d) The total number of horses available for the total annual schedule, with separate analysis for thoroughbred races and quarterhorse races;	Not done.	The Study does reference quarterhorse breeding data and new registrations in Nebraska, as well as thoroughbred breeding data and registrations on pages 7 and 8, however, this does not give way to discussion of "the total number of horses available for the total annual schedule, with separate analysis for thoroughbred races and quarterhorse races." § 9-1106(24)(d).
(24) (e) The purse money available per race and per track;	Not done.	The Study provides historical racing data inclusive of purse sizes depending upon the racetrack location, but the Study provides no general analysis or discussion of the "purse money available per race and per track" across the state and at each location. § 9-1106(24)(e).
(24) (f) The strength of the potential and ongoing simulcast market;	Not done.	The Study does not discuss the "strength of the potential and ongoing simulcast market" either across the state or at per location basis. 9-1106(24)(f).
(24) (g) The staffing patterns and problems that exist at each track, including unfilled positions;	Not done.	The Study is silent regarding "staffing patterns and problems that exist at each track, including unfilled positions." § 9-1106(24)(g).

Attachment A: List of Statutory Failures

Statute Section / Language of Neb. Rev. Stat.	Satisfaction of Statute	Reference and Notes
(24) (h) The positive and negative effects, including financial, on each existing racetrack at the time of the market analysis in the event the commission approves a new racetrack application;	Not done.	 The Study does indicate, on page 3: "As the following tables show, there is more than sufficient capacity with the state's existing six racing licenses to allow for a tripling or quadrupling of racing in Nebraska. The data do not support the addition of more racing licenses." However, there is no analysis of the potential impact upon existing racetracks should a new racetrack application be approved. Further, the Study notes gaming and racing licenses are inextricably intertwined in Nebraska but does not analyze or discuss this for market study purposes.
(24) (i) The potential to attract new owners and horses from other states;	Not done.	The Study is silent in this area. The Study provides a "Comparable State Analysis", discussing, Pennsylvania and Wyoming. Pages 9-12. This looks anecdotally at other states, suggesting "[f]unding enhancements from casino revenue for breeding and purses can have a positive impact on a state's horse racing industry." Page 9. However, it is not an analysis of the potential to attract new owners and horse from other states.
(24) (j) The market potential for expansion at each licensed racetrack enclosure to the live race meet days and the number of live horseraces required by section 2-1205, and the room for expansion, if any, for additional licensed racetrack enclosures into the market in Nebraska and the locations most suitable for such expansion; and	Not done.	 The Study does indicate, on page 3: "As the following tables show, there is more than sufficient capacity with the state's existing six racing licenses to allow for a tripling or quadrupling of racing in Nebraska. The data do not support the addition of more racing licenses." The Study does not provide full analysis of "market potential for expansion at each licensed racetrack enclosure to the live race meet days and the number of live horseraces required by section 2-1205". § 9-1106(24)(j).
(24) (k) Any other data and analysis required by the commission;		
§ 9-1106 (25) The commission shall: [c]onduct or cause to be conducted a statewide casino gaming market analysis study across the state and within each location of a racetrack in Adams, Dakota, Douglas, Hall, Lancaster, and Platte counties. Such market analysis study shall be completed as soon as practicable but not later than January 1, 2025, and every five years thereafter and shall be submitted electronically to the General Affairs Committee of the Legislature and to the Governor. The market analysis study shall include:	Across the state of Nebraska as a whole – Not done. Within the locations in Nebraska of the racetracks in [the six] counties – Not done.	"The Nebraska market has been grouped into 27 distinct market areas, from which different participation rates may be expected depending on the level and location of competition that is present in the market." Page 25. Statute requires a statewide study, however the "27 distinct markets" also include territory outside of Nebraska. It also is not clear that breaking down the state into "markets" for analysis (different than the six counties) is consistent with what is requested in statute.

Statute Section /	Satisfaction of Statute	Reference and Notes
Language of Neb. Rev. Stat.		As for study within locations of the racetracks, as required by statute, the Study does not analyze the subject locations of Adams, Dakota, Douglas, Hall, Lancaster, and Platte counties. There is passing mention of "the six current racino licenses holders in their current locations" on page 30, but the subject counties are not analyzed.
(25) (a) A comprehensive assessment of the potential casino gaming market conditions;	Not done per language of the statute.	As with § 9-110(25) above, Nebraska is not assessed as a whole and then by subject county. The Study does not contain consideration of known information about and from current gaming operations to date (from operators with licenses), which would bear upon an assessment of potential casino gaming market conditions across the state and in the subject counties.
(25) (b) An evaluation of the effects on the Nebraska market from competitive casino gaming locations outside of the state;	Not done per language of the statute.	 The Study provides, on page 13: "The Nebraska competitive set includes 32 properties across Nebraska, Iowa, Kansas, South Dakota, and Missouri. In total, the market consists of almost 19,000 slot machines, roughly 460 tables, and more than 2,100 hotel rooms." There is discussion of six states (Missouri, Kansas, Iowa, Nebraska, South Dakota, and Colorado), including commercial and tribal gaming properties. Pages 13-22. Study provides nearly full-page background analysis of IGRA. Page 13. It is not evident that the properties used representing the competitive set are necessarily relevant or representative of the competitive set for Nebraska, and it is not clear that background discussion is tailored for the Nebraska market or its gaming history. In fact, the analysis appears to be a replication of the competitive set used in the 2022 Iowa market report by the Innovation Group.
(25) (c) Information identifying underperforming or underserved markets within Nebraska;	Not done.	This is not discussed.
(25) (d) A comprehensive study of potential casino gaming revenue in Nebraska; and	Not done per language of the statute.	As with § 9-110(25) and § 9-110(25)(a) above, Nebraska is not assessed as a whole and then by subject county. The Study does not contain consideration of known information about and from current gaming operations to date (from operators with licenses), which would bear upon an assessment of potential casino gaming revenue across the state and in the subject counties.
(25) (e) Any other data and analysis required by the commission;		

Statute Section /	Satisfaction of Statute	Reference and Notes
Language of Neb. Rev. Stat.		
§ 9-1106 (26) The commission shall: [c]onduct or cause to be conducted a statewide socioeconomic-impact study of horseracing and casino gaming across the state and at each licensed racetrack enclosure and gaming facility in Adams, Dakota, Douglas, Hall, Lancaster, and Platte counties. Such socioeconomic-impact study shall be completed as soon as practicable but not later than January 1, 2025, and shall be submitted electronically to the General Affairs Committee of the Legislature and to the Governor. The study shall include:	Across the state of Nebraska as a whole for horseracing – Not done. Within the locations in Nebraska of the racetracks in [the six] counties for horseracing – Not done. Across the state of Nebraska as a whole for casino gaming – Not done. Within the locations in Nebraska of the racetracks in [the six] counties for casino gaming – Not done.	As discussed in sub-sections below, Study provides no statewide or per subject county socioeconomic casino gaming analysis. "Benchmark" data is provided. The Study cites newness of Nebraska casino industry for lack of analysis. Nor does Study provide statewide or per subject county socioeconomic-impact study of horseracing, for which newness is <i>not</i> a factor. The Study does not address reasons for this. "Given the newness of the Nebraska casino industry, potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets. Therefore, in this report we provide benchmarks of socio-economic indicators from pre- Nebraska-casino development." Page 1. From page 48: "This section discusses the potential for social and community impacts by the commercial gaming industry across Nebraska. Since the industry is very new in the state and concentrated in the more populated eastern portion of the state, where commercial casinos have been available for 30 years in Iowa, it is not yet possible to measure impacts of Nebraska casino. Potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets. Therefore, in this report we provide benchmarks of socio-economic indicators from pre- Nebraska casinos. Potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets. Therefore, in this report we provide benchmarks of socio-economic indicators from pre- Nebraska casino development. These benchmarks can be compared in future reports with future data to assess the socio-economic impacts of Nebraska casino development over time. The relevant benchmark data is presented on a county, municipal, and regional basis, depending on how them data is available or which entity provides the service."
(26) (a) Information on financial and societal impacts of horseracing and casino gaming, including crime and local businesses;	Not done.	 Anecdotal information is provided. For example, page 51 discusses a study relating to "three counties in southern California: Riverside, San Bernardino, and San Diego". Also, see Appendix E. Page 99: "The societal and community impacts of gaming development have been extensively studied. In many areas research findings have been inconclusive and thus considerable resources continue to be devoted to researching possible negative impacts given the unique nature of gaming compared to other commercial enterprises."
(26) (b) An analysis of problem gambling within the state; and	Not done.	The Study indicates on page 52: "Since gambling (tribal casinos and lottery) already is prevalent in Nebraska and adjacent states, it is reasonable to assume a problem gambling population currently exists. In other words, those with a propensity for problem gambling already have ready access to

Statute Section /	Satisfaction of Statute	Reference and Notes
Language of Neb. Rev. Stat.		
		gambling products, so this expansion of gaming is likely to impact the population of problem gamblers only marginally."
		"Appendix D: Problem Gambling Mitigation" also appears to provide general topical information.
		The Study does not analyze problem gambling / gaming within Nebraska or review Nebraska's newer problem gaming initiatives and supportive infrastructure.
(26) (c) A comparison of the economy of counties which contain a licensed racetrack enclosure operating games of chance and counties which do not contain such a licensed racetrack enclosure as of the date	Not done.	Plain language of statute requires a straight "comparison of the economies of counties [of Douglas, Lancaster, Hall, and Platte] and counties which do not contain such a licensed racetrack enclosure as of the date of the study." § 9-1106(26)(c).
of the study, which comparison shall include:		The definition of "counties which do not contain such a licensed racetrack enclosure" is ostensibly every other county in Nebraska (but could be read as the counties with licensed racetrack enclosures not operating games of chance).
		Either way, the statute requires a comparison of the four counties against the other set of counties as of the date of the study, inclusive of information in § 9-1106(26)(c) sub-parts (i)-(xiii).
		Study provides no comparison of the subject counties against other counties. Instead, "benchmark" data is provided.
		"Given the newness of the Nebraska casino industry, potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets. Therefore, in this report we provide benchmarks of socio-economic indicators from pre-Nebraska-casino development." Page 1.
		From page 48:
		"This section discusses the potential for social and community impacts by the commercial gaming industry across Nebraska. Since the industry is very new in the state and concentrated in the more populated eastern portion of the state, where commercial casinos have been available for 30 years in Iowa, it is not yet possible to measure impacts of Nebraska casinos. Potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets.
		Therefore, in this report we provide benchmarks of socio-economic indicators from pre- Nebraska casino development. These benchmarks can be compared in future reports with future data to assess the socio-economic impacts of Nebraska casino development over time. The relevant benchmark data is presented on a county, municipal, and regional basis, depending on how them data is available or which entity provides the service."

Statute Section /	Satisfaction of Statute	Reference and Notes
Language of Neb. Rev. Stat. (26) (c) (i) The population of such counties;	Not done.	 Here, and for many of the § 9-1106(26)(c) sub-sections, tables are provided with data / a list of ALL Nebraska counties. Study provides no comparative analysis or discussion of the data. Data is provided as "benchmark" data. A table is provided with a list of ALL counties - "Table 47: Population by County - 2023" but there is no analysis or discussion. Pages 56-58. (Appendix A – "Benchmark County Data").
(26) (c) (ii) Jobs created by each licensed racetrack enclosure operating games of chance in such counties;	Not done.	 The Study does not review job creation or potential job creation in the subject counties and there is no analysis of the subject counties. On pages 49-51, the Study does provide a general discussion, including reference to Massachusetts and California studies. For example: "Employment and Population Growth A community can experience population growth from employment at a casino, resulting in an increase in school enrollment. The Innovation Group has performed several employment. The Innovation Group has found that casino employment is comprised mainly of workers already residing within, commuting distance: a mixture of previously employed residents looking for a better opportunity or the ability to work closer to home, along with previously unemployed local residents. A recent survey of the Plainridge casino in Plainville, Massachusetts found that the percentage of workers who moved to take the position with Plainridge was a small percentage of the staff. Furthermore, most casino workers had not had prior casino work experience." Page 49. "The analysis included all California casinos in existence in the 1990s. From their total sample of 156 casino counties, the Rappaport study isolated out 57 counties with large casinos and relatively low population and nine counties with both large casinos and large populations to see if there were statistical differences in terms of community impacts." Page 50.
(26) (c) (iii) Unemployment rates in such counties;	Not done.	Tables are provided with a list of ALL counties - "Table 48: Nebraska Employment Levels by County" and "Table 49: Unemployment Rates" but there is no analysis or discussion of the data. Pages 58-62. (Appendix A – "Benchmark County Data").The data is provided for years 2020, 2021, and 2022, which is out of date and arguably irrelevant.
(26) (c) (iv) Information on family and household income in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 50: Average Household Income by County - 2023" but there is no analysis or discussion. Pages 62-64. (Appendix A – "Benchmark County Data").

Statute Section /	Satisfaction of Statute	Reference and Notes
Language of Neb. Rev. Stat. (26) (c) (v) Retail sales in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 51: Net Taxable Retail Sales by County – 2023" but there is no analysis or discussion. Pages 65-67. (Appendix A – "Benchmark County Data").
(26) (c) (vi) Property values in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 52: Total Property Value by County" but there is no analysis or discussion. Pages 67-69. (Appendix A – "Benchmark County Data").
(26) (c) (vii) An analysis of the impact on community services, including police protection expenditures, fire protection expenditures, road, bridge, and sidewalk expenditures, and capital project expenditures in such counties;	Not done.	There is no analysis by county of police protection expenditures, fire protection expenditures, road, bridge, and sidewalk expenditures, and capital project expenditures.On page 55, there is a two-sentence discussion of "Police and Fire Expenditures" and reference to cities of Omaha and Lincoln (as opposed to county).Appendix B provides some 2022-2023 "Benchmark City Data" (not by county).
(26) (c) (viii) Impact on community health in such counties;	Not done.	 There is no analysis by county of impact on community health. Some anecdotal information regarding cities (not counties) has been provided on page 55, but the import cannot be understood due to evident typographical errors. "Public Health and Social Services Public health indicators were selected from the Nebraska Public Health Atlas, which is organized [sic] There were only five cities in the group that reported having public health and social services expenditures in 2022: Lincoln, Columbus, Scottsbluff, Sidney, and North Platte. Of these five, Lincoln was the highest." "Table 59: Public Health and Social Services Expenditures – FY 2022-2023" provides some 2022-2023 city data (not by county), however the table contains numbers for only five of the listed cities in the table. Page 80. (Appendix B – "Benchmark City Data"). Appendix C – "Benchmark Region Data" provides some 2020 data (not by county), which is out of date and arguably irrelevant.
(26) (c) (ix) Divorce rates in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 53: Divorce Rates by County". Pages 69- 71. (Appendix A – "Benchmark County Data"). The data is provided for years 2014, 2015, and 2016, which is out of date and arguably irrelevant.
(26) (c) (x) Information on available education and education levels in such counties;	Not done.	Tables are provided with a list of ALL counties - "Table 54: Highest Degree Achieved by County –2023" and "Table 55: Number of Community College, College, and Universities by County" butthere is no analysis or discussion. Pages 71-76. (Appendix A – "Benchmark County Data").
(26) (c) (xi) Life expectancy in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 56: Average Life Expectancy" but there is no analysis or discussion. Pages 76-78. (Appendix A – "Benchmark County Data").
(26) (c) (xii) Homelessness in such counties; and	Not done.	The Study is silent regarding homelessness in the subject counties. Benchmark data is not provided.

Statute Section /	Satisfaction of Statute	Reference and Notes
Language of Neb. Rev. Stat.		
(26) (c) (xiii) Any other data and analysis required by the commission;		



January 12, 2024

VIA EMAIL: <u>dennis.lee@nebraska.gov</u> Hon. Dennis Lee Nebraska Racing and Gaming Commission 3401 Village Drive, Suite 100 Lincoln, NE 68516

RE: Gaming and Horseracing Market Analysis and Socioeconomic Study

Dear Chairman Lee:

The Gaming and Horseracing Market Analysis and Socioeconomic Study ("Study,") authored by Innovation Group fails to meet the statutory requirements of <u>Neb. Rev. Stat. § 9-1106</u> and, therefore, the Nebraska Racing and Gaming Commission ("NRGC") is precluded from considering any new racetrack and/or gaming licenses at this time. Indeed, this Study is premature and raises serious conflict of interest concerns. We ask that this Study be shelved and another one ordered pursuant to a formal Request for Proposal ("RFP") that screens for conflicts of interest, after adequate data is available. If the Study is to be relied upon in any way, any conclusions drawn regarding the proposed Bellevue facility must be that it is a clear detriment to the statewide gaming and horseracing market and the NRGC is precluded from approving their proposal pursuant to Neb. Rev. Stat. § 9-1106.

DISCUSSION

A. The Study is Premature and Lacks Statutorily Required Information

State law requires three specific studies related to horseracing, casino gaming, and their socioeconomic effects. These studies must be completed "as soon as practicable but not later than January 1, 2025." The purpose of this deadline is to provide sufficient time for existing operators to fully open their gaming operations.

The Study provided to NRGC is premature and does not satisfy the requirements of the statute. There are currently only three modest temporary gaming operations open and none yet in Omaha the largest market. Without full-scale operations, there is no actual data to consider, no way to reliably determine market potential, and no way to reliable predict the effect of new entrants to the market. In short, given the absence of actual data, it is not currently practicable to perform either study required by statute. The Study provided to NRGC contains only projections and thus fails to meet the requirements of the statute. The Study should be set aside until existing operators are fully open, so that a study can be based on actual data as opposed to projections.

(402) 473-4104

nebraskahorsemen.com 7055 South 1st Street Lincoln, NE 68512 Even if projections without actual data were permitted by the statute—which they are not—the projections used in the Study are still unreliable. The Study is required to analyze three primary components: gaming, horseracing, and the socioeconomic impact of gaming in Nebraska, both on a statewide and county specific basis (for Adams, Dakota, Douglas, Hall, Lancaster, and Platte). None of the three components were sufficiently addressed to make any actual long-term decisions as anticipated by the state law. Specific statutory failures are outlined in the attached Exhibit and discussed further below.

1. Gaming Component

We support WarHorse's position stated in their January 12th letter submitted to the NRGC concurrently with this letter that, due to its premature release, the Study contains no actual data from the full operations of the existing gaming operations and is subject to factual disputes. Additionally, as provided in the attached exhibit, several requirements of Neb. Rev. Stat. § 9-1106(25) were not met. Pursuant to the statute, the NRGC must wait until adequate data is available.

2. Horseracing Component

There was no substantive analysis of the horse racing market as required by the statute. Please see the specific statutory failures attached hereto. Failing to follow the statute supports the unreliability of the Study. Specifically, we find the following:

- The consultant did not contact any of the existing racetracks to inquire about their plans to add races, or what measures they planned to take to attract horses.
- There was no evidence submitted about the number of horses entered at thoroughbred tracks across the country, or how many horses have historically been entered at Nebraska tracks.
- The consultant also did not collect any information on the planned season among the existing thoroughbred tracks or how they planned to fill the calendar. The existing thoroughbred tracks have worked collaboratively to maximize the schedule and attract out of state horses.
- There was no data collected regarding purses or potential increased purses at all. No inquiries were made concerning what purse money would be available in projections. This is especially important since each track has discretion to set its own purses.
- There was no examination of potential overlapping dates, or if this was even contemplated in the study.
- There was no examination of how many horses would be available, including horses coming from other racetracks, particularly from other Midwest tracks, or from tracks that are contemplating closure, such as Turf Paradise or Colorado.
- There is no examination at all of the strength of the potential and ongoing simulcast market. Especially troubling is that the consultant has no awareness of the federal law recently passed that has had a significant impact on the Nebraska and national simulcast market, with Fonner Park being impacted in particular. Fonner Park has a robust interest in its live racing signal, but has been completely hobbled by this

federal legislation. This needs to be considered when contemplating the racing market in Nebraska.

- There is no mention whatsoever of the current staffing issues at each racetrack, including two unfilled positions in the adjudicating body of racing-the Board of Stewards. Due to retirement, two of the three positions are unfilled, including the State Steward. The consultant seems to have absolutely no awareness of this situation. This is just one critical staffing issue that the consultant did not address at all.
- The consultant also ignored all potential negative impacts that a new racing license would have on the industry as it affects the racing industry. The consultant focused only on gaming, while it totally disregarded the impacts on racing and simulcasting. According to the Nebraska Constitution and Nebraska State Statutes, a gaming license cannot be issued without a racing license. Therefore, the gaming markets shouldn't have even been examined without a thorough study of the racing market. The opposite happened in this case—speculative markets that have not even applied for a license were examined for impacts on the market, while almost no research was done on racing at all.

As mentioned previously, the consultant did not examine the ability for Nebraska tracks to attract out of state owners and trainers, either for breeding or racing. AkSarBen was the lifeblood of national racing for the majority of its operation, and as a result, many owners and trainers nationally have a connection to Nebraska and would be inclined to return. There was no consideration of this critical factor at all. It was as if the consultant considered racing irrelevant and only focused on gaming. We wish to remind the NRGC that the initiatives passed in 2020 were intended to reinvigorate the racing industry in the state, and in particular, the thoroughbred industry. A gaming license CANNOT be issued without a viable racing license.

In sum, the Study does not comply with the statute and, to the extent the Study is premature, we ask that another study be ordered pursuant to a formal RFP after adequate data is available.

3. Socioeconomic Component

The Study itself stated: "Since the industry is very new in the state . . . it is not yet possible to measure impacts of Nebraska Casinos." Indeed, Innovation Group itself acknowledged the fact that the Study is too premature to even address one of the three components that the Unicameral is concerned with in issuing new licenses. Again, the Study does not comply with the statute and, to the extent the Study is premature, we ask that another study be ordered pursuant to a formal RFP after adequate data is available.

Interestingly, the Study addresses items that are vastly different than, and outside the scope of, the statutory directives. The statute does allow for the NRGC to direct additional items to be studied, but without direct knowledge of such directives, we question whether any interests specific to the Innovation Group or its clients may have influenced the Study as discussed in the next section.

B. Conflicts of Interest

Like WarHorse, we are also concerned that the Innovation Group has significant conflicts of interests that may directly impact its ability to provide an unbiased Study due to its extensive existing relationships with Iowa and Nebraska gaming operators. The Innovation Group lists their clients on their website, which include Ceasars, Penn National, Churchill Downs, Elite Gaming, and the Iowa Racing and Gaming NRGC. Ceasars is the owner of Harrah's and the Horseshoe in Council Bluffs, as well as the developer of the Columbus facility in Nebraska. Penn National is the owner of the Ameristar Casino in Council Bluffs. Churchill Downs owns a gaming operation in Sioux City and is a direct competitor with the WarHorse South Sioux City, Nebraska facility. Elite Gaming owns three gaming facilities in Iowa and is the Grand Island operator. Elite gaming is also the entity proposing the Ogallala quarter horse racetrack. The city of Bellevue also cited an Elite Study in their press release.

Furthermore, in 2022, Innovation Group performed a study for the Iowa Racing and Gaming NRGC about the impact of gaming expansion in Nebraska. There was a second consultant also hired by Iowa to execute the same study for IRGC. The Iowa conflict is very troubling because the 2022 study predicted that the casinos in Omaha and South Sioux City would negatively impact Iowa by \$192MM. Indeed, Iowa extracts approximately \$500MM per year in gaming revenue from Nebraska. Iowa certainly stands to gain from this Study that considers the dilution and weakened competitive position of the Omaha casinos licensed by the NRGC. We are concerned that this prior relationship may have improper implications on the Study's findings.

C. Study Shows that Bellevue Proposal is Detrimental to Statewide Racing and Gaming Market

We reiterate that the numbers in the Study are too premature and speculative to rely on and that it fails to meet its statutory requirements necessary to consider the addition of new racing and gaming licenses. However, at face value, the Study shows that the proposed Bellevue gaming operation is a **detriment** to the existing gaming and horseracing market. Statute § 9-1106 provides:

"The NRGC shall deny a licensed racetrack enclosure or gaming operator license application if it finds that approval of such application in such placement and location would be detrimental to the racing or gaming market that exists across the state based on the most recent statewide horseracing market analysis, statewide casino gaming market analysis, and statewide socioeconomic impact studies..."

The proposed Bellevue facility is a clear detriment to the existing horseracing market. The Horseman will lose revenue of approximately three million dollars, which goes directly into purses to support the growth in thoroughbred horseracing. The Study is clear that the Bellevue facility is not only detrimental, but also unnecessary. On page 3, the Study explicitly provides that the existing racing licenses have the capacity to allow for a "tripling or quadrupling of racing in Nebraska" and the data does not support the addition of more racing licenses. By law, a gaming license is predicated on a racing license and without data supporting the addition of more racing licenses, additional gaming licenses should not be considered.

In fact, WarHorse Gaming Omaha is specifically and meticulously planned to both expand and support the entirety of the Omaha market. If the Omaha market is further divided by a Bellevue facility, it will limit the amount of investment that can be made in each facility and damage HBPA's plan which was designed to fully and completely serve the identified demand in gaming, but especially racing. In fact, the next planned phase in Omaha included extensive facilities for live racing, simulcasting, and sports betting. If the Commission allows a Bellevue location to be contemplated, this seriously impacts our ability to obtain financing to complete the racing part of the project in Omaha. Without that phase, the HBPA will never be able to realize its dream of bringing bigger purses and more live days to Omaha. This has been the HBPA's goal since

AkSarBen closed in 1996.

We agree with WarHorse as stated in their January 12th letter to the NRGC that moving the existing Hastings racing license to Ogallala, an underserved market, does not appear to be detrimental to the statewide gaming or horseracing market. Indeed, moving the Hasting license to Ogallala is *the only* scenario where all licensees benefit. The addition of a Bellevue license will come at the expense of all six of the existing facilities.

For the reasons above, the Study provides that the proposed Bellevue facility is detrimental to both the statewide gaming market and horseracing market and, therefore, the NRGC is precluded by statute from approving such proposal.

CONCLUSION

In summary, we believe the Study is flawed for several reasons. First, the Study is premature and fails to meet statutory requirements. Failure to address the statute precludes the NRGC from approving proposals or applications for *new* gaming or racing licenses, including the Bellevue proposal. Secondly, there is a clear conflict of interest with respect to the Innovation Group, which has a prior relationship with the state of Iowa, existing Iowa operators and existing Nebraska operators. Finally, if the Study is to be relied upon in any way, any conclusions drawn regarding the proposed Bellevue facility must be that it would be a detriment to the statewide gaming and horseracing market and the NRGC is precluded from approving its proposal pursuant to Neb. Rev. Stat. § 9-1106. At most, even if taken at face value, the Study could be read to support a proposed transfer of the racing license from Hastings to Ogallala.

Ultimately, we ask that this Study be shelved and another one ordered pursuant to a formal RFP that screens for conflicts of interest, after adequate data is available. If the Study is used it all, it should only be used to support the move of the Hastings racetrack license to Ogallala. Any further consideration of new proposed tracks (including the Bellevue proposal) must be delayed until a new study is completed with adequate data that meets all statutory requirements.

Sincerely:

Garald W Wollesen

Garald "Wally" Wollesen, President Nebraska HBPA

cc: Diane Osterloo: diane.osterloo@nebraska.gov

schedule, with separate analysis for thoroughbred races and quarterhorse (24) (b) The number of Nebraska-bred horses available in the market for running races, including foals dropped in the state for the past three years at the time of the market analysis; The commission shall: . . [c]onduct or cause to be conducted a statewide horseracing market analysis to study the racing market as it currently § 9-1106(24) Statute Section / (24) (f) The strength of the potential and ongoing simulcast market; (24) (e) The purse money available per race and per track; and number of horses that should be entered per race; recommendations involving: Such market analysis shall examine the market potential and make the General Affairs Committee of the Legislature and to the Governor. and every five years thereafter and shall be submitted electronically to be completed as soon as practicable but not later than January 1, 2025, counties as of the date of the market analysis. Such market analysis shall racetracks in Adams, Dakota, Douglas, Hall, Lancaster, and Platte exists across the state and within the locations in Nebraska of the Language of Neb. Rev. Stat (24) (d) The total number of horses available for the total annual would be beneficial to the circuit and market as a whole; (24) (c) The circuit scheduled in the state and if any overlapping dates (24) (a) The number of live racing days per track, number of races run, races; Not done. Not done Not done. Not done Not done. Not done [the six] counties - Not done. Within the locations in Nebraska of the racetracks in Across the state of Nebraska as a whole – Not done. Satisfaction of Statute support the addition of more racing licenses." The Study provides historical racing statistics of fluctuating depth and length of time depending upon the racetrack location, but the Study provides no discussion of "the circuit scheduled in the state and if any overlapping dates would be beneficial to the circuit and market as a whole." § 9-On page 3, the Study concludes "there is more than sufficient capacity with the state's existing six racing licenses to allow for a tripling or quadrupling of racing in Nebraska" and "the data do not The Study provides "tables highlighting historical statistics regarding the current state of horse racing industry across Nebraska" on pages 2-8. The Study does reference Nebraska-bred thoroughbred foal numbers for the past three (and more) years; however, the Study does not include data or analysis regarding the availability of those Nebraska-bred horses for running races. § 9-1106(24)(b). number of races run, and number of horses that should be entered per race." § 9-1106(24)(a). **Reference and Notes** the state or at per location basis. § 9-1106(24)(f) race and per track" across the state and at each location. § 9-1106(24)(e). location, but the Study provides no general analysis or discussion of the "purse money available per The Study provides historical racing data inclusive of purse sizes depending upon the racetrack analysis for thoroughbred races and quarterhorse races." § 9-1106(24)(d). discussion of "the total number of horses available for the total annual schedule, with separate thoroughbred breeding data and registrations on pages 7 and 8, however, this does not give way to The Study does reference quarterhorse breeding data and new registrations in Nebraska, as well as racetrack location, but the Study provides no discussion of the "number of live racing days per track, The Study provides historical racing data of fluctuating depth and length of time depending upon the then of the racing markets within the six subject counties prior to reaching conclusion. The Study does not discuss the "strength of the potential and ongoing simulcast market" either across 1106(24)(c) However, the Study does not provide an analysis of Nebraska's statewide horseracing market, and

Attachment A: List of Statutory Failures

including unfilled positions;

(24) (g) The staffing patterns and problems that exist at each track,

Not done

unfilled positions." § 9-1106(24)(g)

The Study is silent regarding "staffing patterns and problems that exist at each track, including

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(24) (h) The positive and negative effects, including financial, on each existing receptack at the time of the market analysis in the event the	Not done.	The Study does indicate, on page 3:
commission approves a new racetrack application;		"As the following tables show, there is more than sufficient capacity with the state's existing six racing licenses to allow for a tripling or quadrupling of racing in Nebraska. The data do not support the addition of more racing licenses."
		However, there is no analysis of the potential impact upon existing racetracks should a new racetrack application be approved.
		Further, the Study notes gaming and racing licenses are inextricably intertwined in Nebraska but does not analyze or discuss this for market study purposes.
(24) (i) The potential to attract new owners and horses from other states;	Not done.	The Study is silent in this area.
		The Study provides a "Comparable State Analysis", discussing, Pennsylvania and Wyoming. Pages 9-12. This looks anecdotally at other states, suggesting "[f]unding enhancements from casino revenue for breeding and purses can have a positive impact on a state's horse racing industry." Page 9. However, it is not an analysis of the potential to attract new owners and horse from other states.
(24) (j) The market potential for expansion at each licensed racetrack	Not done.	The Study does indicate, on page 3:
required by section 2-1205, and the room for expansion, if any, for additional licensed racetrack enclosures into the market in Nebraska and the locations most suitable for such expansion; and		"As the following tables show, there is more than sufficient capacity with the state's existing six racing licenses to allow for a tripling or quadrupling of racing in Nebraska. The data do not support the addition of more racing licenses."
		The Study does not provide full analysis of "market potential for expansion at each licensed racetrack enclosure to the live race meet days and the number of live horseraces required by section 2-1205". \S 9-1106(24)(j).
(24) (k) Any other data and analysis required by the commission;		
§ 9-1106 (25) The commission shall: [c]onduct or cause to be conducted a statewide casino gaming market analysis study across the state and within each	the state of Nebras ble – Not done.	"The Nebraska market has been grouped into 27 distinct market areas, from which different participation rates may be expected depending on the level and location of competition that is present in the market." Page 25.
location of a racetrack in Adams, Dakota, Douglas, Hall, Lancaster, and Platte counties. Such market analysis study shall be completed as soon as practicable but not later than January 1, 2025, and every five years thereafter and shall be submitted electronically to the General Affairs	Within the locations in Nebraska of the racetracks in [the six] counties – Not done.	Statute requires a statewide study, however the "27 distinct markets" also include territory outside of Nebraska.
". Committee of the Legislature and to the Governor.		It also is not clear that breaking down the state into "markets" for analysis (different than the six counties) is consistent with what is requested in statute.

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		As for study within locations of the racetracks, as required by statute, the Study does not analyze the subject locations of Adams, Dakota, Douglas, Hall, Lancaster, and Platte counties. There is passing mention of "the six current racino licenses holders in their current locations" on page 30, but the subject counties are not analyzed.
(25) (a) A comprehensive assessment of the potential casino gaming market conditions;	Not done per language of the statute.	As with § 9-110(25) above, Nebraska is not assessed as a whole and then by subject county.
		The Study does not contain consideration of known information about and from current gaming operations to date (from operators with licenses), which would bear upon an assessment of potential casino gaming market conditions across the state and in the subject counties.
(25) (b) An evaluation of the effects on the Nebraska market from	Not done per language of the	The Study provides, on page 13:
		"The Nebraska competitive set includes 32 properties across Nebraska, Iowa, Kansas, South Dakota, and Missouri. In total, the market consists of almost 19,000 slot machines, roughly 460 tables, and more than 2,100 hotel rooms."
		There is discussion of six states (Missouri, Kansas, Iowa, Nebraska, South Dakota, and Colorado), including commercial and tribal gaming properties. Pages 13-22.
		Study provides nearly full-page background analysis of IGRA. Page 13.
		It is not evident that the properties used representing the competitive set are necessarily relevant or representative of the competitive set for Nebraska, and it is not clear that background discussion is tailored for the Nebraska market or its gaming history. In fact, the analysis appears to be a replication of the competitive set used in the 2022 Iowa market report by the Innovation Group.
(25) (c) Information identifying underperforming or underserved markets within Nebraska;	Not done.	This is not discussed.
(25) (d) A comprehensive study of potential casino gaming revenue in Nebraska; and	Not done per language of the statute.	As with § 9-110(25) and § 9-110(25)(a) above, Nebraska is not assessed as a whole and then by subject county.
		The Study does not contain consideration of known information about and from current gaming operations to date (from operators with licenses), which would bear upon an assessment of potential casino gaming revenue across the state and in the subject counties.
(25) (e) Any other data and analysis required by the commission;		

to the General Affairs Committee of the Legislature and to the Governor. The study shall include: § 9-1106 (26) but not later than January 1, 2025, and shall be submitted electronically socioeconomic-impact study shall be completed as soon as practicable Adams, Dakota, Douglas, Hall, Lancaster, and Platte counties. Such The commission shall: . . [c]onduct or cause to be conducted a statewide socioeconomic-impact study of horseracing and casino gaming across Statute Section , (26) (b) An analysis of problem gambling within the state; and casino gaming, including crime and local businesses; (26) (a) Information on financial and societal impacts of horseracing and | Not done. the state and at each licensed racetrack enclosure and gaming facility in Language of Neb. Rev. Stat gaming - Not done. Within the locations in Nebraska of the racetracks in as a whole for casino gaming Within the locations in Nebraska of the racetracks in [the six] counties for Satisfaction of Statute Not done. Across the state of Nebraska horseracing - Not done. Not done. as a whole for horseracing -[the six] counties for casino Not done. Across the state of Nebraska the six] From page 48: socioeconomic casino gaming analysis. for which newness is not a factor. The Study indicates on page 52: Page 99: counties in southern California: Riverside, San Bernardino, and San Diego". Also, see Appendix E. Anecdotal information is provided. Nor does Study provide statewide or per subject county socioeconomic-impact study of horseracing, As discussed in sub-sections below, Study provides no statewide or per subject county **Reference and Notes** The Study does not address reasons for this The Study cites newness of Nebraska casino industry for lack of analysis studied. In many areas research findings have been inconclusive and thus considerable "This section discusses the potential for social and community impacts by the commercial gaming industry across Nebraska. Since the industry is very new in the state and states, it is reasonable to assume a problem gambling population currently exists. In other resources continue to be devoted to researching possible negative impacts given the unique "The societal and community impacts of gaming development have been extensively Therefore, in this report we provide benchmarks of socio-economic indicators from pre-Nebraska casino development. These benchmarks can be compared in future reports with casino development would not be reflected yet in county data or municipal budgets. words, those with a propensity for problem gambling already have ready access nature of gaming compared to other commercial enterprises." time. The relevant benchmark data is presented on a county, municipal, and regional basis, future data to assess the socio-economic impacts of Nebraska casino development over reflected yet in county data or municipal budgets Nebraska casinos. Potential impacts from Nebraska casino development would not be have been available for 30 years in Iowa, it is not yet possible to measure impacts of concentrated in the more populated eastern portion of the state, where commercial casinos Nebraska-casino development." Page 1. Therefore, in this report we provide benchmarks of socio-economic indicators from pre-"Given the newness of the Nebraska casino industry, potential impacts from Nebraska "Since gambling (tribal casinos and lottery) already is prevalent in Nebraska and adjacent depending on how them data is available or which entity provides the service. For example, page 51 discusses a study relating to "three "Benchmark" data is provided to

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Statute Section / Language of Neb. Rev. Stat.	Satisfaction of Statute	Reference and Notes
		gambling products, so this expansion of gaming is likely to impact the population of problem gamblers only marginally."
		"Appendix D: Problem Gambling Mitigation" also appears to provide general topical information.
		The Study does not analyze problem gambling / gaming within Nebraska or review Nebraska's newer problem gaming initiatives and supportive infrastructure.
(26) (c) A comparison of the economy of counties which contain a licensed racetrack enclosure operating games of chance and counties which do not contain such a licensed racetrack enclosure as of the date	Not done.	Plain language of statute requires a straight "comparison of the economies of counties [of Douglas, Lancaster, Hall, and Platte] and counties which do not contain such a licensed racetrack enclosure as of the date of the study." § 9-1106(26)(c).
of the study, which comparison shall include:		The definition of "counties which do not contain such a licensed racetrack enclosure" is ostensibly every other county in Nebraska (but could be read as the counties with licensed racetrack enclosures not operating games of chance).
		Either way, the statute requires a comparison of the four counties against the other set of counties as of the date of the study, inclusive of information in § 9-1106(26)(c) sub-parts (i)-(xiii).
		Study provides no comparison of the subject counties against other counties. Instead, "benchmark" data is provided.
		"Given the newness of the Nebraska casino industry, potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets. Therefore, in this report we provide benchmarks of socio-economic indicators from pre-Nebraska-casino development." Page 1.
		From page 48:
		"This section discusses the potential for social and community impacts by the commercial gaming industry across Nebraska. Since the industry is very new in the state and concentrated in the more populated eastern portion of the state, where commercial casinos have been available for 30 years in Iowa, it is not yet possible to measure impacts of Nebraska casinos. Potential impacts from Nebraska casino development would not be reflected yet in county data or municipal budgets.
		Therefore, in this report we provide benchmarks of socio-economic indicators from pre- Nebraska casino development. These benchmarks can be compared in future reports with future data to assess the socio-economic impacts of Nebraska casino development over time. The relevant benchmark data is presented on a county, municipal, and regional basis, depending on how them data is available or which entity provides the service."

Failures
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List of
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Statute Section / L'ancuage of Neh. Rev. Stat.	Satisfaction of Statute	Reference and Notes
(26) (c) (i) The population of such counties;	Not done.	Here, and for many of the § 9-1106(26)(c) sub-sections, tables are provided with data / a list of ALL Nebraska counties. Study provides no comparative analysis or discussion of the data. Data is provided as "benchmark" data.
		A table is provided with a list of ALL counties - "Table 47: Population by County - 2023" but there is no analysis or discussion. Pages 56-58. (Appendix A – "Benchmark County Data").
(26) (c) (ii) Jobs created by each licensed racetrack enclosure operating games of chance in such counties;	Not done.	The Study does not review job creation or potential job creation in the subject counties and there is no analysis of the subject counties.
		On pages 49-51, the Study does provide a general discussion, including reference to Massachusetts and California studies. For example:
	1	"Employment and Population Growth A community can experience population growth from employment at a casino, resulting in an increase in school enrollment. The Innovation Group has performed several employment analyses and surveys over the years to understand patterns related to casino employment. The Innovation Group has found that casino employment is comprised mainly of workers already residing within, commuting distance: a mixture of previously employed residents looking for a better opportunity or the ability to work closer to home, along with previously unemployed local residents. A recent survey of the Plainridge casino in Plainville, Massachusetts found that the percentage of workers who moved to take the position with Plainridge was a small percentage of the staff. Furthermore, most casino workers had not had prior casino work experience." Page 49.
1.0		"The analysis included all California casinos in existence in the 1990s. From their total sample of 156 casino counties, the Rappaport study isolated out 57 counties with large casinos and relatively low population and nine counties with both large casinos and large populations to see if there were statistical differences in terms of community impacts." Page 50.
(26) (c) (iii) Unemployment rates in such counties;	Not done.	Tables are provided with a list of ALL counties - "Table 48: Nebraska Employment Levels by County" and "Table 49: Unemployment Rates" but there is no analysis or discussion of the data. Pages 58-62. (Appendix A – "Benchmark County Data").
		The data is provided for years 2020, 2021, and 2022, which is out of date and arguably irrelevant.
(26) (c) (iv) Information on family and household income in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 50: Average Household Income by County - 2023" but there is no analysis or discussion. Pages 62-64. (Appendix A – "Benchmark County Data").

Failures
Statutory
A: List of
Attachment A

Statute Section / Language of Neb. Rev. Stat.	Satisfaction of Statute	Reference and Notes
(26) (c) (v) Retail sales in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 51: Net Taxable Retail Sales by County - 2023" but there is no analysis or discussion. Pages 65-67. (Appendix A – "Benchmark County-Data").
(26) (c) (vi) Property values in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 52: Total Property Value by County" but there is no analysis or discussion. Pages 67-69. (Appendix A – "Benchmark County Data").
(26) (c) (vii) An analysis of the impact on community services, including police protection expenditures, fire protection expenditures, road, bridge, and sidewalk expenditures, and capital project expenditures in	Not done.	There is no analysis by county of police protection expenditures, fire protection expenditures, road, bridge, and sidewalk expenditures, and capital project expenditures.
such counties;		On page 55, there is a two-sentence discussion of "Police and Fire Expenditures" and reference to cities of Omaha and Lincoln (as opposed to county).
		Appendix B provides some 2022-2023 "Benchmark City Data" (not by county).
(26) (c) (viii) Impact on community health in such counties;	Not done.	There is no analysis by county of impact on community health. Some anecdotal information regarding cities (not counties) has been provided on page 55, but the import cannot be understood due to evident typographical errors.
		"Public Health and Social Services Public health indicators were selected from the Nebraska Public Health Atlas, which is organized [sic] There were only five cities in the group that reported having public health and social services expenditures in 2022: Lincoln, Columbus, Scottsbluff, Sidney, and North Platte. Of these five, Lincoln was the highest."
		"Table 59: Public Health and Social Services Expenditures – FY 2022-2023" provides some 2022- 2023 city data (not by county), however the table contains numbers for only five of the listed cities in the table. Page 80. (Appendix B – "Benchmark City Data"). Appendix C – "Benchmark Region Data" provides some 2020 data (not by county), which is out of date and arcuably irrelevant.
(26) (c) (ix) Divorce rates in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 53: Divorce Rates by County". Pages 69- 71. (Appendix A – "Benchmark County Data").
		The data is provided for years 2014, 2015, and 2016, which is out of date and arguably irrelevant.
(26) (c) (x) Information on available education and education levels in such counties;	Not done.	Tables are provided with a list of ALL counties - "Table 54: Highest Degree Achieved by County - 2023" and "Table 55: Number of Community College, College, and Universities by County" but there is no analysis or discussion. Pages 71-76. (Appendix A – "Benchmark County Data").
(26) (c) (xi) Life expectancy in such counties;	Not done.	A table is provided with a list of ALL counties - "Table 56: Average Life Expectancy" but there is no analysis or discussion. Pages 76-78. (Appendix A – "Benchmark County Data").
(26) (c) (xii) Homelessness in such counties; and	Not done.	The Study is silent regarding homelessness in the subject counties. Benchmark data is not provided.

7 of 8

Statute Section /	Satisfaction of Statute	Reference and Notes
Language of Neb. Rev. Stat.		
(26) (c) (xiii) Any other data and analysis required by the commission;		

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January 18, 2024

Nebraska State Racing Commission 3401 Village Drive, Suite 100 Lincoln, NE 68516

Dear Chairman Lee and Commissioners of the Nebraska Racing and Gaming Commission:

The state legislature asked for a gaming and horse racing analysis and socioeconomic study per statute. The horse racing analysis was required to "Examine the market potential and make recommendations" involving eleven factors. The Innovation study largely ignored over half the items required by the legislature and falls woefully short of providing the information the racing commission needs to determine if horse racing could be expanded in our state. This study undercuts the market significantly.

The Innovation study lists capacity as the factor that determines if more horse tracks could be added. It is noteworthy that was not a statutory requirement set by the legislature, only that minimum race days and races to be run. If that is the deciding factor why even do a study? One track could conceivably run the 175 days the study mentions regarding the 1975 figures. The currently licensed tracks will not get back to those numbers of racing days at competitive purse structures due to the economics. The Nebraska horse market will be better served by having more tracks operating efficiently and paying out competitive purses that are supplemented by their attached casinos.

LB876 as passed, item (e) which is the purse money available per race and per track of existing licenses and item (i) potential to attract new owners and horses from out of state are two critical factors in the future growth of horse racing in Nebraska. Those two factors are way more important than track capacity. From a chart on Horse Racing Nation that ranked 56 tracks in America by average purse money per day Fonner Park, our leading track currently ranks 55th in average purse dollars per day of \$61K. Their recently announced 20% increase in purses will keep them in 55th place. Remington Park (262K), Canterbury Park (211K), and Prairie Meadows (201K) are tracks in the Midwest that Nebraska will be competing against for horses and new owners. In 2023 the Iowa bred maiden races paid \$43,000 purses, in Nebraska it was slightly under \$10,000. Where would you breed your horses? It is unfortunate the study ignored this purse study requirement as well as the requirement to look at most suitable locations for track expansion.

The distinction between the thoroughbred and quarter horse breed is important and is noted in the study. Not only does it apply to the horses themselves but also the owners and the horse players. Nebraska needs a horse racing circuit of quarter horse tracks. That will make the biggest impact on breeding in the state and is the best chance to attract horses and owners from other states.



Another issue we have with the study is that it is a significant outlier from other studies in forecasting the revenue potential of the Omaha/Bellevue market. This is important because of the requirement of evaluating whether additional racing licenses would be detrimental to the horse racing and gaming market in the state. The studies that our group and others have done show that an additional license in Bellevue would have a net increase of approximately \$50M or 26%. In no way would this be detrimental to the overall Nebraska Racing and Gaming market. It would however increase the benefits to horse industry stakeholders, property tax paying residents and host communities.

Sincerely, Insitt

JOHN HÁSSETT Director, Aksarben Equine, Inc.



To: Director Tom Sage and Ryan ForrestJanuary 10, 2024Subject: Request for Columbus Exposition & Racing (CER) License Transfer January 19, 2024

Dear Commission,

As we are all aware, Horse Racing has been conducted at Agricultural Park in Columbus, NE for more than 80 years. CER was able to successfully conduct racing but conditions in some areas were less than ideal. Recently, with the passing of the Casino initiative, CER has an opportunity to upgrade Horse Racing in Columbus with a state of the art racing facility. With the partnership of Harrah's, CER is building a first class Horse Racing Track at the historic Wishbones site in Columbus just off the heavily trafficked Highway 81. The license transfer will be to a NEW 1 mile racing surface with an all new race track base and cushion, barns, rails, grandstand, Jockey Quarters, Racing Office, Paddock, Plaza and many more amenities that were not available at Ag Park. In addition, security will be greatly improved with barns and test barns in one secured/fenced location and superior ability to monitor horses and racing personnel.

We request the CER Licenses for live and simulcast racing transfer from;

Agricultural Park 822 15th Street Columbus, NE 68601 To CER/ Harrah's Race Course 5944 Howard Boulevard Columbus, NE 68601 Please accept the NEW Application for Transfer of the license for approval. Sincerely

Dan Clarey

Dan Clarey

Columbus Exposition & Racing

KUTAKROCK

Kutak Rock LLP The Omaha Building, 1650 Farnam Street, Omaha, NE 68102-2103 office 402.346.6000

> Christopher M. Bikus 402-346-6000 chris.bikus@kutakrock.com

January 8, 2024

VIA EMAIL Tom.Sage@nebraska.gov & Ryan.Forrest@nebraska.gov

Nebraska Racing & Gaming Commission <u>Tom.Sage@nebraska.gov</u> & <u>Ryan.Forrest@nebraska.gov</u> Nebraska Racing & Gaming Commission 3401 Village Drive, Suite #100 Lincoln, NE 68516

Re: Transfer of CER Racing License and CER Simulcast License

Dear Director Sage and Mr. Forrest,

Columbus Exposition and Racing, Inc. ("CER") is submitting an updated Racing License Application and an updated Simulcast License Application in conjunction with CER's request to transfer both licenses from the existing CER racing site at Ag Park in Columbus, Nebraska to the new racing site located at 5944 Howard Boulevard, Columbus, Nebraska. The only change associated with the updated license applications is the change in the physical address for CER's racing site. The updated license applications are submitted as a part of CER's license transfer request. Should you have any questions or need any additional information, please do not hesitate to let me know.

Sincerely,

Christopher Bikus

CC: CER Board

NOTE: This application must be filed with the Commission at least sixty (60) days prior to the first race day.

NEBRASKA RACING AND GAMING COMMISSION APPLICATION FOR LICENSE

Submit to: Nebraska Racing & Gaming Commission, 3401 Village Drive, Ste. 100, Lincoln NE 68516 License Fee of \$ 50.00 per race day accompanies this application.

Pursuant to the provisions of the Revised Statutes of Nebraska, Reissue of 1962 and 1965 Supplement. Thereto Article 12, Section 2-1201 through 2-1219 providing for the licensing and authorizing the racing of horses under the "Pari-mutuel" or "Certificate" System,

hereby make application for a State License to conduct horse races and to use in connection therewith the said "Pari-mutuel or Certificate System" of contribution and distribution of money as set forth in said act.

The undersigned respectfully shows that: Columbus Exposition & Racing

	1.	The applicant is a non-profit sharing	LLC Corp			
			(HERE STA	TE WHETHER ASS'N O	R CORP.)	
hav	ing i	ts office or principal place of business at	5944 Howard Boulevard	Columbus	Platte	, Nebraska
	0		STREET ADDRESS	CITY OR TOWN	COUNTY	
		(IF CORPORATION	THE NAME OF THE STATE OF	ITS INCORPORATION)	Nebraska	
	2.	The names and addresses of all officers	s and directors of applicant are a	s follows:		
	2.	The names and addresses of an officer	and directors of uppricate are a	5 101101101		
	3.	Dan Clarey 304 SE Calle Colombo	Columbus, NE			
	4.	Tom Jackson 27901 Woodside Dr	Columbus, NE			
	5.	Chad Sucha 4814 37th Street	Columbus, NE		74	
	6.	Russ Placzek 2062 37th Ave	Columbus, NE	1		
7.	The	e land upon which applicant's plant is ere	ected is owned byConverge	nce LLC		and is located at
		5944 Howard Boulevard	Columbus		Platte	, Nebraska.
		STREET ADDRESS	C ITY OR TOWN		COUNTY	
	8.	The proposed dates of the meeting are	for 15days from	_May_17 th , 2024		to
		June 16 th , 2024	, both inclusive, be	etween the hours of	1:00 PM to 7:00 PN	Λ
	~					

9. License Fee of \$ 50.00 per race day accompanies this application.

10. Applicant agrees to furnish any additional information requested by the Commission as provided by law.

- 11. Applicant further specifically states, that no other person, other than those named herein, has any interest, directly or indirectly, in the race course described, and that the applicant has no agreement, tacit or express, or understanding, express or implied, with any other person whereby such other person is to have, directly or indirectly, any interest whatever in the license to be issued on this application of the racing of horses thereunder, or the operation at said race course of said "Pari-mutuel or Certificate System."
- 12. Applicant further represents that said races will be conducted and the Pari-mutuel or Certificate System will be operated in accordance with aforementioned law and in strict compliance with the rules and regulations made and promulgated by the Nebraska Racing & Gaming Commission, and that they are ready, able and willing to give bond as required by law, in such sum as the Commission may require and fix upon granting the license applied for and they are ready, able and willing to pay the license fee required by law, and in all other respects to comply with said statutes, rules and regulations.

(Signed TITLE OF AFFIANT ACKNOWLEDGMENT STATE OF NEBRASKA. County of SS. being first duly sworn, says that he is the \mathbf{P} and the statements and answers made in the foregoing application are true. 9th 6 day o Subscribed and sworn to before me this GENERAL NOTARY - State of Nebraska PATRICIA A. HOFFMAN NOTARY PUBLIC My Comm. Exp. March 12, 2025

NE RACING & GAMING COMMISSION STATE OF NEBRASKA

APPLICATION FOR SIMULCASTING FACILITY LICENSE

To: Nebraska Racing & Gaming Commission 5903 Walker Avenue Lincoln, Nebraska 68507

Pursuant to the provisions of the Revised Statutes of Nebraska and supplements thereto Article 12, Section 2-1201 through 2-1229, application is hereby made to the Nebraska Racing & Gaming Commission for a SIMULCAST FACILITY LICENSE for the display of horse races on which pari-mutuel wagering shall be allowed from a sending track located in the state, and an INTERSTATE SIMULCAST FACILITY LICENSE to receive the simulcast of horse races for pari-mutuel from any track located outside the state. This license shall authorize the applicant during the calendar year 2024 to display the simulcast of races, from a track located in the state subject to approval by the Nebraska Racing & Gaming Commission of one or more applications meeting the requirements of Section 2-1227, and from tracks located outside the state subject to approval of the Nebraska Racing & Gaming Commission of one or more applications meeting the requirements of Section 2-1229.

I.	Applicant:	Columbus Exposition & Racing

a. Office or principal place of business:

а.	Office	or principal place of	Dusiness.	
		5944 Howard Boulev	/ard	
		(Street)		
		Columbus Platte_		
		City or town, count	y)	
		Nebraska		
20	((State)		
		Nebraska		
	((If corporation the n	ame of the stat	e of incorporation)
b.	The na	mes and addresses of	of all officers an	nd directors of applicant:
Da	n Clarey	304 SE Calle Colombo	Columbus, NE	
Tor	n Jackson	27901 Woodside Dr	Columbus, NE	
Cha	id Sucha	4814 37th Street	Columbus, NE	
Rus	s Placzek	2062 37th Ave	Columbus, NE	

c. The land upon which racetrack is erected is owned by

Convergence LLC And is located at ____5944 Howard Boulevard (Street) _____Columbus Platte (City or town, county) _____Nebraska (State)

- **II.** Applicant agrees to furnish any additional information requested by the Commission as provided by law.
- III. Applicant represents that simulcast races will be conducted the Pari-mutuel System will be operated in accordance with the aforementioned law and in strict compliance with the rules and regulations promulgated by the Nebraska Racing & Gaming Commission

(Signed) / Currel 155 (Title/Date) PRESIDENT 12-29-23

EBRASE

Nebraska Racing and Gaming Commission Racetrack Authorized Gaming Operators Transfer Application

AND GAMING COMM

Application to Transfer An Authorized Gaming Operator's License Harrah's Nebraska, LLC

Authorized Gaming Operator

822 15th Street, Columbus, NE 68601

Authorized Gaming Operator's Business Address

822 15th Street, Columbus, NE 68601

Current address of Authorized Gaming Operator where gaming floor is located 5944 Howard Blvd., Columbus, NE 68601

New address of Authorized Gaming Operator where gaming floor is located 3/19/2024 05/01/2024

Last day of operation at the current location

First day of operation at the transfer location

Answer the following questions: If you have a "Yes" response provide the corrected information.

- Updated response for Articles of Incorporation and/or bylaws (unlikely)?
 □Yes ⊠No
- 2. Updated response for amended Articles of Organization and/or organizational minutes?

⊠No

3. Updated response to any amended partnership agreement or operating agreement?

⊠No

- Updated response to each capital contribution, if any, to the applicant?
 □Yes ⊠No
- 5. Updated organizational chart listing Key Applicants and positions being held for gaming operations including details of duties and responsibilities?
 □Yes ⊠No
- 6. Updated status on pending litigation or litigation resolved since the initial application was approved?

□Yes ⊠No

7. Updated beginning balance sheet and statement of amounts and sources of funding with specific documentation to support declaration?

 \boxtimes Yes \square No Please see Exhibit 7

8. Updated leases with any amendments?

□Yes ⊠No

9. Updated Compliance Committee minutes or compliance office reports over the last 12 months?

Yes DNo Please see Exhibit 9

10. Updated details on share of profits pledged as security for debt?

□Yes ⊠No

11. Updated Schedule A – Statement of Pre-Opening Cash

Schedule A

STATEMENT OF PRE-OPENING CASH Nebraska Gaming Operators Application

А.	Fund	s Available Prior to Opening: Please see Exhibit 11	Totals
Please	1. see Exhibit	Current investments (attach schedule providing detail as to who invested the money and what interest in the firm or entity they received for their investment.)	Please see Exhibit 11
	2.	Current loans from lending institutions (attach schedule identifying the institution date of each loan, the terms of each loan, and original and current balance).	s
	3.	Current loans from individuals and other business entities (attach schedule identifying the individual or business, date of each loan, the terms of each loan, and original and current balance).	\$
	4.	Anticipated investments (attach schedule providing detail as to who will invest the money and what interest in the firm or entity they will receive for their investment).	s
	5.	Anticipated loans from lending institutions (attach schedule certifying the institution and terms of the loan).	\$
	6.	Anticipated loans from individuals and other business entities (attach schedule identifying the individuals and other business entities and the terms of each loan).	s
Total	Funds A	vailable Prior to Opening:	\$
B.	Exper	nditure or Disposition of Available Funds Prior to Opening: Please see Exhibit 11	
	1.	Prepaid Gaming Taxes and Licenses: a. Federal Government Tax & Fees b. Application Fees	§ Please see Exhibit 11
		 c. Background Investigation Fee d. Other (describe) 	\$ \$ \$
Total	Prepaid (Gaming Taxes and Licensing Related Fees	\$
	2.	Other License Fees (Attach Schedule)	\$

	3.	Incur	red Expenditures for:	T		
		a.	Building, Including Construction and Repair (Attach Schedule)		\$	
		b.	Equipment (Attach Schedule)		\$	
		c.	Supplies (Attach Schedule)		*	
		d.	Attach all Other Pre-Opening Expenditures (Salaries, Advertising,		Ŷ	
			Deposits, Etc.) (Attach Schedule)		\$	
2	4.	Antic	ipated Expenditures for:			
		a.	Building, Including Construction and Repair (Attach Schedule	.)	\$	
		b.	Equipment (Attach Schedule)		\$	
		C.	Supplies (Attach Schedule)			
Total Pro	Onen	in Car	J. YY		\$	
Total Pre-	-Open	ing Cas	Please see Exhibit 11		^{\$} Please see Exhibit 11	
C. (
S	Show in	n what	form this cash will be:			
	a.	Bank			\$	
	b.	Other	Cash Register Funds	8	\$	
	с.	Other	(Describe)		\$	
					•	
Printed Full I	Legal Na	ame of Ag	gent (Last Name, First Name, Middle Name)			
			Ostert, Donald			
Signature of	fAuthori	ized Agen	t	Date		
1)0	mC	the		1-11-2024	1	

* Subsidiaries of publicly traded companies can provide audited financial statements issued pursuant to Securities and Exchange Commission guideline for Form K.

FINANCIAL HISTORY ATTACHMENTS

- 1. Attach a list detailing the operating and investment accounts for this applicant or equivalent, including financial institution name, address, telephone number, and account number for each account. Please see Exhibit 12 1
- 2. Attach a list detailing each outstanding loan and financial obligation obtained for use in this business, including creditor name, address, phone number, loan number, loan amount, loan terms, date acquired, and date due. Does Not Apply
- 3. Attach balance sheets and profit and loss statements, **certified** by independent certified public accountant(s) covering the last three years for the applicant, the applicant's parent company and any intermediary affiliates of applicant. Applicants that are subsidiaries of publicly traded companies can provide audited financial statements issued pursuant to Securities and Exchange Commission guidelines for Form K. Please see Exhibit 12.3
- 4. If the business entity has been in business for less than three years, attach balance sheets and profit and loss statements from the time of commencement of business operations and projected for three years from the time of commencement of business operations. Please see Exhibit 12.4

5. Attach a list of persons other than directors, officers, and key persons whose salaries plus bonuses exceed \$150,000 per year.

6. Attach a description of any bonus or profit-sharing arrangements within your organization. Please see Exhibit 12.6

 Supply all existing contracts between the Applicant and businesses in Nebraska and any contracts over \$500,000 outside Nebraska. If there is no written contract, then indicate the business arrangement showing business dealing, phone number, and address. Please see Exhibit 12.7

13. Updates to Licensing History

LICENSING HISTORY

1. Has the applicant, the applicant's parent company or any other intermediary affiliate of applicant ever applied YES NO for a gaming license in this or any other jurisdiction, foreign or domestic, whether or not the license was ever issued? If YES, provide details on a separate sheet, including jurisdiction, type of license, license number, and dates license held or applied for.				
Does Not Apply 2. Has the applicant, the applicant's parent company or any other intermediary affiliate of applicant over been 🛛				
2. Has the applicant, the applicant's parent company or any other intermediary affiliate of applicant ever been XES INO denied a gaming license, withdrawn a gaming license or had any disciplinary action taken against any				
gaming license that they have held in this or any other jurisdiction, foreign or domestic? If YES, provide				
details on a separate sheet, including jurisdiction, type of action, and date of action.				
Please see Exhibit 13.2				
3. Is the applicant, the applicant's parent company or any other intermediary affiliate of applicant in good XYES NO				
corporate standing in Nebraska, as certified by the Nebraska Secretary of State or its successor agency, the				
Public Regulation Commission, and in all other states where it transacts business? If NO, provide details on				
a separate sheet.				
Please see Exhibit 13.3				
4. Has the applicant, the applicant's parent company or any other intermediary affiliate of applicant ever been YES NO charged with, or convicted of, any illegal gaming activity in Nebraska or any other jurisdiction? If YES,				
provide details on a separate sheet, including jurisdiction, type of action, and date of action.				
Does Not Apply				
14. Updated Architectural Plans and specifications.				
14. Opuated Architectural Flans and specifications.				
XYes No Please see Exhibit 14				

15. Updated total estimated construction costs specifically identifying facility design expense, land acquisition or lease costs, site prep costs, construction/renovation costs, equipment acquisition cost, interim

	financing costs, organization, administrative and legal expenses, and projected permanent financing costs.			
	⊠Yes	□No	Please see Exhibit 15	
16.	Updated estimated timetable for financing arrangements through construction completion.			
	□Yes	⊠No		
17	Updated construction timetables.			
	⊠Yes	□No	Please see Exhibit 17	
18.	Updated identifica and/or passive inv		f funding source(s) – specifying any institutional	
	□Yes	⊠No		
19.	Updated general description of type, number, and location of Gaming Devices.			
	⊠Yes	□No	Please see Exhibit 19	
20.	Updated administrative, accounting, and/or Internal Control procedures. (When available but No later than 14 days before opening.)			
	□Yes	⊠No	Per discussions with NRGC, to be provided at a later date	
21.	Updated security	plan.		
	⊠Yes	□No	Please see Exhibit 21	
22.	Updated staffing plan.			
	⊠Yes	□No	Please see Exhibit 22	
23.	Updates to progressive systems.			
	□Yes	⊠No		
24.	Updated organizational chart with description of duties/responsibilities for each position.			
	□Yes	⊠No	Per discussions with NRGC, to be provided at a later date	
25.	Updated information for escrow and/or depository accounts.			
	⊠Yes	□No		
26.	Updated compulsive gambling and deterring human trafficking plans.			
	□Yes	⊠No		
27. Updated copies of business, liquor, or other regulatory licenses. (Whe available but no later than 48 hours before opening.)				
	□Yes			

I, Harrah's Nebraska, LLC

as authorized agent of the Applicant, state under penalty of perjury that the entire Gaming Application, statements, attachments, and supporting schedules are true and correct to the best of my knowledge and belief, and that this statement is executed with the knowledge that misrepresentation or failure to reveal information requested may be deemed sufficient cause for the refusal to issue a gaming license or certification by the State of Nebraska. Further, I am aware that later discovery of an omission or misrepresentation made in the above statements may be grounds for the denial of a gaming license or certification or the revocation of the license or certification. I am voluntarily submitting this application on behalf of the Applicant to the Nebraska Racing and Gaming Commission under oath with full knowledge that I may be charged with perjury or other crimes for intentional omissions and misrepresentations pursuant to Nebraska law. I further consent to any background investigation necessary to determine the present and continuing suitability of the Applicant and that this consent continues as long as the Applicant holds a Nebraska gaming license or certification, and for 90 days following the expiration or surrender of such gaming license or certification. I understand that further information may be requested of the Applicant in regard to this application, and the Applicant agrees to supply such information upon request. I also agree that the Nebraska Racing and Gaming Commission shall be entitled to collect from the Applicant all fees, costs and expenses incurred in investigating this application.

Applicant's Business Name	Trade Name (DBA)	
Harrah's Nebraska, LLC	Harrah's Columbus, NE Racing and Casino	
Printed Full Legal Name of Agent (Last, First, Middle)	Title	
Ostert, Donald	SVP and General Manager	
Signature	Date 1-11-2024	

State of <u>Nebralska</u>)
county of <u>platte</u> ;
Subscribed and sworn to before me by Donald Ostevt and Tanya Zoucha
this 14th day of Sancary, 2024.
My commission expires: $UU, 17202$ Signed: <u>Jump outone</u> [SEAL] Signed: Motary Public
GENERAL NOTARY - State of Nebraska TANYA M ZOUCHA My Comm. Eup. July 17, 2027

Sage,Tom

From: Sent: To:	Keith Kilpatrick <kkilpatrick@hochunkconstruction.com> Friday, January 5, 2024 10:32 AM Sage,Tom; Garald (Wally) Wollesen; Imcnally@warhorsegaming.com; lorit@nebraskahorsemen.com</kkilpatrick@hochunkconstruction.com>
Subject:	Omaha Monthly Reports
Attachments:	WarHorse progress report December 23.pdf
Follow Up Flag:	Flag for follow up
Flag Status:	Flagged

All, Please see Construction monthly project reports for Omaha. Please share with appropriate personal. Thanks Keith

Keith Kilpatrick Ho Chunk Construction Services 1505 Stable Drive South Sioux City Ne. 68776 Office Ph. 402-494-0222 Fax. 402-494-3110 Cell Ph. 712-223-1391

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Omaha, Nebraska





MONTHLY PROJECT STATUS #06 Weeks of: 12/1/23 – 12/29/23 Report Date: 12/29/23



1 | Page

CONSTRUCTION PROGRESS THIS PAST MONTH (December)

Earthwork/Site/Landscape/Utilities

- Continued with storm and sanitary utility installation around the site.
- Began digging for the water mains that come across Q St

Foundation/Structure Systems

- Continued to erect the Parking Garage structure. Eight bays working from North to South have been completed with the Elevator tower being erected by the end of the year.
- Continued forming and pouring the Expansion pile cap foundations.
- Started erecting the structural steel for the Expansion on the completed pile caps.
- The Beer Cooler slab was poured and is at finish floor elevation.

Exterior Enclosure

- Exterior metal panel installation has been completed at the Remodel with the exception of a small area on the East side of the building where the gas meter is at.
- The Remodel screen wall steel continued erection around the east side of the Remodel and West side of the Remodel and Annex.
- Work on the screen wall column encasements began on the East side of the Remodel.
- Light gauge framing on the screen wall started on the West side of the Remodel.
- Exterior caulking was ongoing at the Parking Garage.

Interior Finish

- The majority of the wall framing was completed within the Remodel.
- In-wall rough in for electrical, food service, and plumbing was ongoing throughout the southeast guadrant of the Remodel.
- Soffit framing was ongoing and ceiling framing began in the Remodel bathrooms and underneath the mezzanine.
- Drywall installation continued in the southwest corner of the Remodel building moving north along the west perimeter and ending at the east vestibule entrance.
- Drywall taping and sanding followed drywall install in the Remodel.
- The exposed ceiling around the gaming floor was painted black.

Mechanical/Plumbing & Electrical

- Electrical in-wall rough-in and overhead conduit runs continued in the Remodel & Annex.
- Electrical circuiting and lighting conduits/boxes installation began in the Parking Garage.
- Duct work install continued in the Remodel & Annex.
- In-wall plumbing and bathroom plumbing installation continued.
- Underground plumbing at the annex bathrooms was remediated and the backfill process began.
- Gas meter was set at the Remodel.



CONSTRUCTION ACTIVITIES PROPOSED THIS NEXT MONTH (January)

Earthwork/Site/Landscape/Utilities

- Continue with storm and sanitary utility installation around the site.
- Continue installing the water mains from across Q St moving south towards the Expansion.

Foundation/Structure Systems

- Continue with Parking Garage precast erection. Should be close to completing the bulk of the erection by end of month.
- Welding connections will be ongoing at the Parking Garage for the duration of the month.
- Continue with pile cap installation at the Expansion.
- Expansion structural steel will be ongoing throughout the month.

Exterior Enclosure

- Continue erecting the screen wall light gauge framing around the Remodel.
- Continue work on the column encasements at the Remodel screen wall.
- Beer Cooler Roof blocking and framing to begin.
- Exterior wall framing at the Beer Cooler is ongoing.
- Caulking to continue at the Parking Garage.
- Roofing work at the Parking Garage stair towers to begin.

Interior Finish

- Continue to install drywall in southeast quadrant of the Remodel.
- Tape & sand drywall following behind drywall install.
- Continue Remodel soffit and ceiling framing in hard lid rooms and underneath the mezzanine.
- Continue install of overhead soda/beer line pathways.
- Tile install to begin in Remodel bathrooms.
- First coat of paint to start in Remodel.

Mechanical/Plumbing & Electrical

- Continue with in-wall electrical rough-in at Remodel & Annex.
- Continue install of overhead electrical in Remodel & Annex.
- Continue with in-wall plumbing rough-in at Remodel & Annex.
- Continue overhead duct work installation in Remodel & Annex.
- Remodel AHU work is ongoing.
- Beer Cooler roof drain work to begin.
- Parking Garage lighting and electrical circuiting conduit install to continue.
- Shallow underground plumbing at the Parking Garage has begun.
- Roof drain and rain leader install to begin at the Parking Garage.





Parking Garage Erection – North/West Face



Parking Garage Erection – Interior (Elevator Tower Erected)





Remodel East Face – Looking South

Remodel East Face





Remodel West Face



Remodel West Face – Looking South



Remodel North Elevation



Remodel South Face





Expansion Structural Steel Erection



Beer Cooler Slab



Expansion Structural Steel Erection



Annex Bathroom Underground Plumbing





Remodel Exposed Ceiling Black Paint



Remodel Main Bar & Gaming Floor Ceiling Framing



Remodel Drywall Taping



Remodel Bathrooms



WEATHER

Construction Days Lost to Weather This Month: 0

Total Construction Days Lost to Weather: 13.5



Lost Time Days: 0



Sage,Tom

From: Sent: To: Subject: Attachments:	Keith Kilpatrick <kkilpatrick@hochunkconstruction.com> Friday, January 5, 2024 10:13 AM Sage,Tom; Garald (Wally) Wollesen; Imcnally@warhorsegaming.com; Iorit@nebraskahorsemen.com FW: Lincoln Monthly Reports 23065 Warhorse Monthly Progress Report 12-2023 (002).pdf; 23-12_S 1st St Denton Rd_Monthly Report with Photo Log v2.pdf</kkilpatrick@hochunkconstruction.com>
Follow Up Flag:	Flag for follow up
Flag Status:	Flagged

All, Please see Construction monthly project reports for Lincoln. Please share with appropriate personal. Thanks Keith

Keith Kilpatrick Ho Chunk Construction Services 1505 Stable Drive South Sioux City Ne. 68776 Office Ph. 402-494-0222 Fax. 402-494-3110 Cell Ph. 712-223-1391

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WARHORSE CASINO LINCOLN – PHASE 2

MONTHLY PROGRESS REPORT #03

Weeks: December 1, 2023 - December 31, 2023 **Report Date: December 31, 2023**



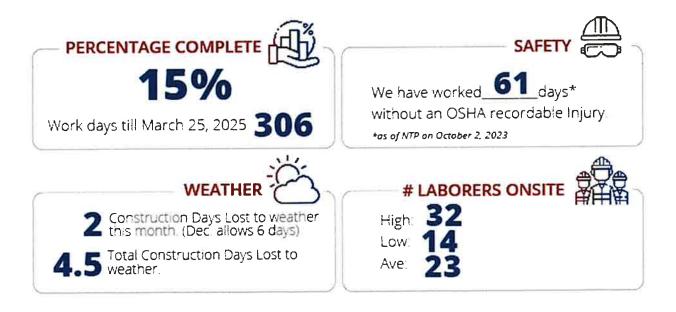




WarHorse Casino Lincoln – Phase 2

Construction Progress Update December 2023

Project Manager: **Jacob Boaz** Senior Project Manager: **Kent Hazzard** Superintendent: **Jacob Buettgenbach** General Superintendent: **Charlie Schroder** Safety: **Trent Borchers** Project Coordinator: **Cyndi Bouc**





CONSTRUCTION PROGRESS THIS MONTH (DECEMBER)

- 1. Finished up footings and foundations on north addition
- 2. Davis setting steel on north addition, detail and decking
- 3. Work on underground MEP on north addition
- 4. Poured generator pad
- 5. Remaining sanitary/storm sewer and abandon/fill old sanitary line
- 6. Prepare for gas piping on existing roof for temporary heat
- 7. Prepare for stem walls on north addition
- 8. Build mock up
- 9. Construct lighting pole foundations and electrical at parking lot

Contractors on-site: (During December)

- 1. Commonwealth
- 2. Davis Erection
- 3. Land
- 4. HRB
- 5. General Concrete
- 6. Grunwald
- 7. Olsson
- 8. Diamond Saw Cutting



CONSTRUCTION ACTIVITIES PROPOSED NEXT MONTH (JANUARY)

- 1. Finish steel detailing and deck on north addition
- 2. Set steel on south addition
- 3. MEP underground rough-in at north addition
- 4. Frame and pour stem walls on north addition
- 5. Cold fluid applied waterproofing at stem walls on north addition
- 6. Pour stem walls and backfill
- 7. Storm sewer
- 8. Exterior framing on north addition
- 9. Gas piping on existing roof and north addition for temporary heat
- 10. Finish construction of mock-up for building envelope and EIFS for architect to review





Rebar protection for future stem walls

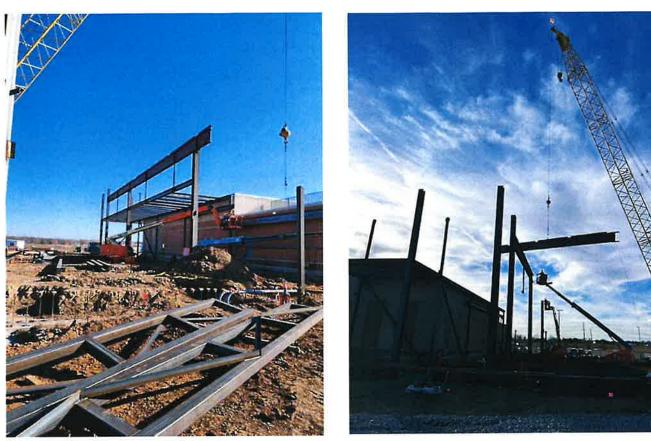






Setting steel on north addition





Steel going up on north addition



Sanitary sewer on north side of building





Light pole base at south side of existing building.



Corner of south addition and steel at new entry on east side of building.



Pouring the Generator Pad





Structural Steel looking West





Structural Steel looking West





Mock Up





Structural Steel looking south

Page 11 of 11

Dec 2023 | Construction Progress Update

Monthly Progress Report 003 Thursday, December 1st 2023 – Sunday, December 31st 2023

olsson

S 1st St, West Denton Rd. South

City of Lincoln EO# 95906 Olsson Project # C21-00589

General Information: City Project Manager: Project Engineer: Construction Management: Construction Inspection:	Brion Perry (City of Lincoln) Jon Olsen (Olsson) Nate Hoeckelman (Olsson) Brad Thomas (Olsson)
Substantial Completion Date:	September 14, 2024
Final Completion Date:	October 31, 2024

Summary of Activity:

Grading:

- Sampson relocates their fence for the adjacent work site outside roadway project LOC.

Storm:

- M.E. Collins' Storm crew mobilizes to site and begins storm drain installation. All RCP, FES, and steel is delivered and stored on-site.
- Collins removed 56 LF of 24" RC Storm Drainpipe with two FES of the same size and 62 LF of 48" RC Storm Drain Pipe also with two 48" FES.
- In the RAB area M.E. Collins installed 94 LF of 15' Storm Drain RCP, 187 LF of 18" RCP, and 276 LF of 24" RCP along with two 24" FES (~40% complete).

Lighting / Communications:

- WCHE removed the four existing light poles along the West side of S. 1st St. between the turn lane and West Denton Rd.
- M.E. Collins excavated for raising of Allo fiber located on the East side of S. 1st St. approx. Sta. 90+00, 70' RT. Allo stubs out existing fiber line and removes T-48 fiber box.

1 Month Look-Ahead:

- Weather and soil conditions permitting, Shanahan will continue grading work for roundabout and turn lane areas.
- Water main installation is planned to commence in January.

Monthly Progress Report 003 Thursday, December 1st 2023 – Sunday, December 31st 2023



S 1st St, West Denton Rd. South City of Lincoln EO# 95906

Olsson Project # C21-00589



Monthly Progress Report 003 Thursday, December 1st 2023 – Sunday, December 31st 2023



S 1st St, West Denton Rd. South

City of Lincoln EO# 95906 Olsson Project # C21-00589



Monthly Progress Report 003 Thursday, December 1st 2023 – Sunday, December 31st 2023



S 1st St, West Denton Rd. South

City of Lincoln EO# 95906 Olsson Project # C21-00589



APPROVAL CHAMPIONS LEAGUE SPORTS BETTING

LICENSEE NAME: WarHorse Gaming Lincoln, LLC

I, Casey Ricketts, Compliance Director, Nebraska Racing and Gaming Commission, do hereby approve wagering on Champion League Soccer activities.

12/26/2023 | 5:59 PM EST

Dated:

-DocuSigned by: Casey Ricketts F8BBE22D6B5C412...

Casey Ricketts

Compliance Director, Nebraska Racing and Gaming Commission

APPROVAL CHAMPIONS LEAGUE SPORTS BETTING

LICENSEE NAME: WarHorse Gaming Lincoln, LLC

I, Casey Ricketts, Compliance Director, Nebraska Racing and Gaming Commission, do hereby approve wagering on Champion League Soccer activities.

12/26/2023 | 5:59 PM EST

Dated:

-DocuSigned by: Casey Ricketts F8BBE22D6B5C412...

Casey Ricketts

Compliance Director, Nebraska Racing and Gaming Commission



Barcelona cleared for UCL after ref scandal probe

144d

Oral history: How Argentina won the 2022 World Cup, as told by Messi, Mac Allister & Co. 9h - Alex Kirkland

Eriksen sends support to Lockyer after collapse 1h - Reuters

Pep: City can 'close the circle' with Club WC win 4h - Rob Dawson

Veteran Marcelo helps Fluminense into CWC final 39m - Reuters

Dome to face Eduancerd in LIEL playoff

UEFA clears Barcelona for Champions League, issues warning

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> Associated Press Jul 27, 2023, 11:51 AM ET

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UEFA confirmed Barcelona's place in the next UEFA Champions League on Thursday, though it said an investigation into more than \$7 million paid to a refereeing official could be reopened if more evidence emerges.

Barcelona's place in the Champions League group stage worth tens of millions of euros -earned by winning LaLiga last season -- could have been at risk from the so-called *Caso Negreira* scandal.

- Stream on ESPN+: LaLiga, Bundesliga, more (U.S.)

Court documents show Barcelona paid €7.3m (\$7.7m) from 2001 to '18 to the company of José María Enríquez Negreira, the former vice president of Spain's football refereeing committee.

Prosecutors in Spain formally accused Barcelona of corruption in sports, fraudulent management and falsification of business documents.

However, no clear allegations of any specific fixed games or referees who were influenced have emerged since UEFA opened its investigation in March.

UEFA competition rules require teams to be removed from one season of European competition if they are implicated in fixing any domestic or international game since April 2007. Further disciplinary punishments could also follow.

UEFA said Thursday that Barcelona is now "provisionally admitted to take part" in the Champions League, though a "future decision on admission/exclusion" is still possible.

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The UEFA investigation was conducted even as Barcelona have a pending suit against UEFA at the European Court of Justice in Luxembourg over the Super League project that failed in 2021.

Barcelona, Real Madrid and Juventus have argued UEFA has monopoly control blocking rival competitions.

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Rob Gronkowski Chooses These Shoes As His Favorite	
Wolf & Shepherd	Learn More
Sign Up and Get 7,777 Gold Coins and Free 10 Sweep Co Required.	oins. No Purchase
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If You Are 63 Years Old, this Game is a Must-Have. No I	Install

How Argentina won the 2022 World Cup, in their own words

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Hear from Argentina's World Cup winners as they look back on their triumph in Qatar. (2:34)



🗅 Share 🔿 Like



On Dec. 18, 2022, Argentina won the men's World Cup in the most dramatic way possible, beating France in a penalty shootout after a breathless 3-3 draw in Lusail, Qatar.

The game was an instant classic, one of the best finals anyone could remember, packed with unforgettable moments. Lionel Messi delivered on the biggest stage of all, exorcising the ghosts of his 2014 heartbreak when Argentina were beaten in the World Cup final in Brazil. France's Kylian Mbappé scored a hat trick but still ended up on the losing side. Argentina goalkeeper Emiliano Martínez starred with a jaw-dropping, last-gasp added-time stop from France's Randal Kolo Muani before saving twice in the decisive shootout.

The win gave Argentina a third World Cup winners' star on their shirts, following victories in 1978 and 1986. Only Brazil (with five), Italy (four) and Germany (four) have more. It also helped Messi live up to the legacy of the football-obsessed country's other great hero - - and architect of their 1986 triumph -- Diego Maradona.

The drama of the final was a fitting end to Argentina's roller-coaster ride through the tournament. It started with a surprise 2-1 opening defeat to Saudi Arabia, bouncing back with nail-biting group-stage victories against Mexico and Poland, and then knockout stage wins over Australia, Netherlands -- in another shootout -- and 2018 finalists Croatia.

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Messi and Argentina finally won a World Cup in 2022, ending a three-decade drought for one of the sport's best national teams. Marvin Ibo Guengoer/GES Sportfoto/Getty Images

To celebrate the first anniversary of Argentina's World Cup win, ESPN spoke to 10 members of the squad -- Messi, Martinez, Ángel Di María, Enzo Fernández, Lautaro Martínez, Alexis Mac Allister, Rodrigo De Paul, Nicolás Otamendi, Julián Álvarez and Cristian Romero -- for the Star+ series "Champions, One Year On."

This is their story, in their own words.

The World Cup group stage begins

Saudi Arabia 2-1 Argentina

Nov. 22, 2022. The tournament is two days old and already has its first great upset. Messi's first-half penalty puts Argentina ahead, before second-half goals from Saleh Al-Shehri and Salem Al-Dawsari see Saudi Arabia claim an historic win.

Lionel Messi: We were confident in what we were doing, with how we were playing. We were calm. We knew what we had to do. Everything was flowing easily. Nobody thought about that first game, which in theory was the easiest in the group.

Enzo Fernandez: We knew how important it was to win that first game. We didn't expect [to lose].

Rodrigo De Paul: It was really tough. ... With all due respect, we were the favourites [against Saudi Arabia], so it was a huge blow. For two days after that, you were asking yourself, "Why is this happening?"

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	-	-	-	-	-	-
days.						
aajor						

Defeat to Saudi Arabia turned out to be a positive for an Argentina team that needed to remain humble. Tom Jenkins/Getty Images

Emi Martinez: I spoke to my psychologist a lot. I said, "I keep thinking that if we lose against Mexico I'm going home, and it's killing me." I'd go to sleep, wake up and think about that. ... I said, "I can't go back to Argentina in 10 days." Those three days were so long.

Alexis Mac Allister: The next day [the coaching staff] let our families come in, to spend some time with them. I think it was important for the group. It isn't easy being locked away in a hotel. It was really important to see our families, to pick up some good vibes.

Messi: I let that day pass, to forget about what had happened, and then I sent a message to the group. And that's when we started to move forward. Everyone said what they thought. We didn't have to throw it in each others' faces. [The defeat] was bad luck. It was about continuing to believe in what we'd been doing. We couldn't start to doubt. We didn't have to change anything. We just had to forget about what had happened and start from scratch. Because if we won both games, we'd top the group.

Fernandez: That showed the strength of the group, the unity we had. We were all pulling in the same direction. ... After the Saudi Arabia game, they were all finals. We said that. All or nothing. We had a meeting, and said that from the second game on, they were all finals for us. That's how we felt, and that's how we played.

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first international goal. Argentina aren't going home yet.

Messi: It was hard, playing against Mexico. They're always a difficult opponent. We've played them a lot of times, and we almost always win, but it's always difficult.

Emi Martinez: Half-time in the Mexico game was intense. We weren't sure of what we were doing, we weren't ourselves. There were a lot of nerves.

Alvarez: I was on the bench, and I don't think I've ever been so scared. I've never felt such fear. We were this close to being out of the World Cup in the second game.



A comprehensive win over Mexico helped put Argentina back on track in Qatar. Dan Mullan/Getty Images

Fernandez: Whether we stayed at the World Cup or not depended on that result. We knew it was an important game in terms of morale, and luckily we were able to win. Leo [Messi] appeared with that magic left foot.

Messi: After that goal, the team started to play as we had been doing. A weight was lifted. And it was a different game. We knew the World Cup was starting again. The Mexico game was the departure point.

Nicolas Otamendi: That's where we loosened up. For me it was one of the most important games at the World Cup. We had to win, at all costs, to not depend on other results.

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Lionel Messi remembers his clash with Lewandowski at the World Cup Lionel Messi looks back on his clash with Robert Lewandowski after the Poland striker's Ballon d'Or comments.

Argentina 2-0 Poland

Nov. 30, 2022. This time, there's no drama. Mac Allister and Alvarez -- now established as starters, alongside Fernandez -- both score in a 2-0 win, which means Argentina qualify for the round of 16 as group winners.

Emi Martinez: I knew that we were going to steamroller Poland. They just sent long balls up to [Robert] Lewandowski. When teams sit deep, we move the ball around, and it's hard [for them] to keep a clean sheet. In every game, teams sit deep, and we always find a goal.

Messi: We respect all our opponents. After what happened with Saudi Arabia, even more so. But we'd studied Poland. If we were on form, we'd beat them easily.

Mac Allister: After Poland, it became a battle to the death. I'm not saying we felt like champions, but we were very optimistic that we could do it.

A bruising encounter with Poland yielded a big win for Argentina, a result that sent their confidence soaring as they headed into the knockout rounds. Matthias Hangst/Getty Images

At 2-0, one moment catches the eye: an on-field clash between Messi and Poland's Lewandowski. Messi had previously praised Lewandowski, saying he deserved to win

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an attempted handshake from the forward.

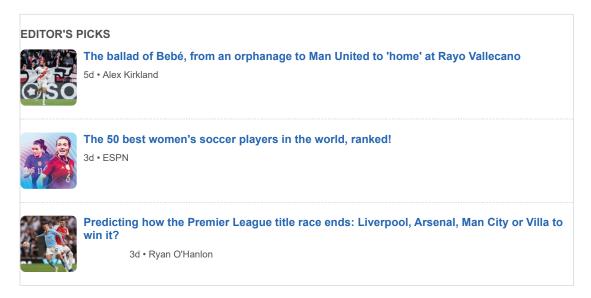
Messi: What [Lewandowski] had said annoyed me. When I won the Ballon d'Or, and said what I said, I meant it. And for him to say what he said ... it annoyed me. Later on we met, we spoke and it was a misunderstanding. ... I dribbled at him because it was him. I was annoyed. I thought what he said wasn't right. I was angry.

Di Maria: I saw it, you saw it, my grandmother saw it. That's just what [Messi] is like. ... Sometimes he keeps things bottled up inside. And then he ends up throwing it in your face in an interview, or doing it to you on the football field. That's his way of talking, and I think it's normal. There are people who talk, and don't respect him, and don't realize he's the best player of all time.

You shouldn't say anything to him. In the end, he gets fired up, and it's worse.

Argentina enters the World Cup knockout stage

Argentina 2-1 Australia



Dec. 3, 2022. The round of 16. Argentina face Australia, who finished second -- level on points with France -- in Group D. Messi puts them ahead with his third goal of the tournament, pouncing on a loose ball inside the box, and Alvarez makes it 2-0.

Lionel Messi: I got the ball by chance. Ota[mendi] tried to control it. He saw me and he stopped. I tried to take it quickly, there wasn't much space inside the box. I was close [to goal] and the keeper reacted late, because he didn't expect it. It was a nice moment.

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> save] Everyone hugged me except Cuti [Romero], who kicked me in the ribs. Typical Cuti. That's his way of showing love.

Argentina 2-2 Netherlands (4-3 penalties)

Dec. 9, 2022. The quarterfinals are next, and after an injury scare in the days leading up to the game, influential midfielder De Paul is cleared to play. Four hours before Argentina's quarterfinal with Netherlands is due to kick off in Lusail, archrivals Brazil are playing Croatia.

Messi: We left the hotel when Brazil went 1-0 up. When we were getting close to the stadium, [Croatia] scored the equaliser. In the dressing room, I was getting a massage and the penalty shootout started. I was on my phone. Kun [Aguero] was telling me about the penalties. I was face-down on the bed, reading his messages.

Fernandez: We were watching the shootout. I remember when Brazil were eliminated, we were shouting, happy, and Scaloni comes in saying, "What are you doing, you idiots? We have to play a game now!" The game with Netherlands was 10 minutes away, and we were there celebrating in the dressing room. But it was good for our morale.

The Dutch clash in the quarterfinals was angry and filled with flashpoints. After Argentina blew a 2-0 lead, they'd hold their nerve to win on penalties. Patrick Smith/FIFA via Getty Images

Argentina vs. Netherlands turns out to be spectacularly bad-tempered. A World Cup record 18 yellow cards are shown by referee Antonio Mateu Lahoz -- eight for the Dutch,

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Nicolas Otamendi: We can mix it with the best of them.

Messi: I get annoyed when people talk off the pitch, and show a lack of respect. I've never been like that. On the pitch, a million things can happen, but it stays there. Before the game, stirring things up or lacking respect, I've never done that, and I don't like it when people do it to me ... I didn't like that.

Messi is again the inspiration for Argentina, setting up Molina's first-half opener before converting a penalty. He celebrates by cupping his ears in front of the Dutch bench.

Otamendi: We didn't know Leo was going to do that. I think it just came out in the heat of the moment. But they'd done a lot of talking.

Messi: I did it in the moment. And I regretted it straight away. As soon as I did it, I thought, "What an idiot. ... All that's missing now is that we don't win." These things happen.

From 2-0 down, Netherlands fight back. Forward Wout Weghorst scores twice, making it 2-2 in the 11th minute of added time after receiving the ball from a clever free kick, slipping underneath Argentina's defensive wall. Goalkeeper Emi Martinez recovers to become the hero in Argentina's first shootout of the tournament, saving the first two Dutch spot kicks from Virgil van Dijk and Steven Berghuis.

Argentina's decisive fifth penalty is scored by substitute Lautaro Martinez.

Lautaro Martinez: I was going to shoot hard and to the right. And I don't know why I paused [my run-up]. I used to take penalties like that, a long time ago. I missed a couple of penalties and I changed. And in that moment I decided to pause. I saw he was going that way, and I changed my mind.

[The celebration] was about what it meant, how I'd suffered, how I'd started the World Cup, how my ankle was, and what it meant to be in the semifinals.

1:39

Does Lionel Messi expect to play at the 2026 World Cup? Lionel Messi reveals his future plans with the Argentina national team, a year on from their World Cup success.

Argentina 3-0 Croatia

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Emi Martinez: The Croatia game was the best all-round game the team played.

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Alvarez's first goal is the result of a run that began just inside the Croatia half; his second follows one of the moves of the tournament, a mazy Messi dribble that twists defender Josko Gvardiol back and forth, before setting up Alvarez for a tap-in.

Julian Alvarez: I think it was my best game for the national team. When I scored the [first] goal, I didn't even remember that I'd started from so far out. Later I watched it. I got a bit of luck, but it's a great goal.

De Paul: People say that the game against Croatia was easier than against France [in the final] or Netherlands. But the reality is that, over the course of the game, we were just as comfortable in all three games. We were always better.

Argentina 3-3 France (4-2 penalties)

Dec. 18, 2022. The World Cup final.

Alvarez: I remember talking to Enzo [Fernandez], saying, "We're going to play a World Cup final." He was anxious for the game to arrive. But I wasn't. I wanted the game to be over. I almost didn't want to play.

Emi Martinez: My dad was saying do things well, don't overplay it, don't make mistakes. Everyone was afraid of making a mistake, but I was thinking just the opposite. I'm going to play like I've played all my life, without fear, with confidence. Whatever happens, I'm playing a World Cup final.

Messi: I didn't want to even look at the trophy. They say you don't look at it, you don't touch it. So I didn't, just in case.

Scaloni -- as he had done throughout the tournament -- tweaks his team again, starting Di Maria on the left wing. Di Maria rewards his manager by providing the final touch to a lightning-quick counterattack, making it 2-0 in the 36th minute after Messi had put Argentina ahead from the penalty spot. Terms of Use Privacy Policy Your US State Privacy Rights Children's Online Privacy Policy Interest-Based Ads About Nielsen Measurement Do Not Sell or Share My Personal Information Contact Us Disney Ad Sales Site Work for ESPN Corrections

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Argentina look to be heading for a straightforward win, until two goals in two minutes from Mbappé make it 2-2, forcing extra time.

Mbappe was brilliant for France in the final, equalizing for his side time and time again after Argentina pulled ahead. Carl Recine/Pool/Getty Images

Alvarez: We played a great game until the 70th minute or something. And then in five minutes, everything changed.

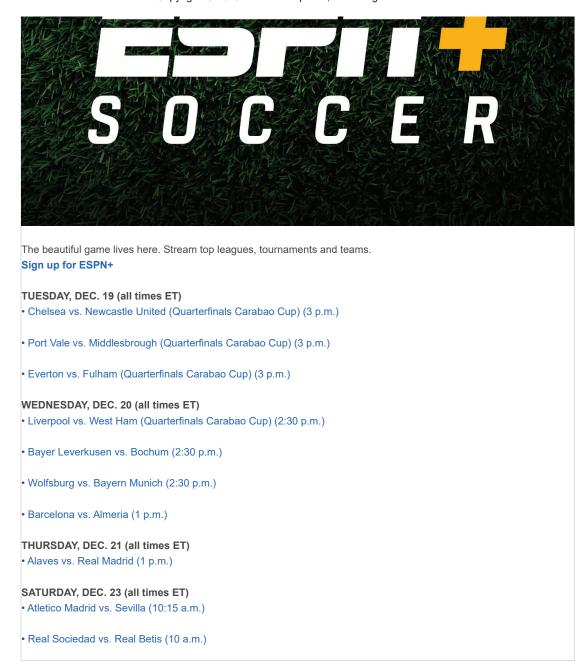
Messi: I was angry, because the goal was down to me losing the ball, even if it was halfway up the pitch. It was our ball.

Messi's goal comes in the 108th minute. Hugo Lloris saves Lautaro Martinez's shot, and Messi is there to bundle the ball over the line.

Lautaro Martinez: We were celebrating. We hadn't seen the assistant referee lift the flag. The bench came to celebrate with us. The referee raised his hand, and we thought it had been disallowed. Then he pointed towards the centre circle, and we celebrated again. We celebrated three times!

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Julian Alvarez: When we made it 3-2, I said, 'Well that's that, nothing else is going to happen.' We were on the bench, watching the clock. [Angel] Di Maria was crying. And then they scored, and he was still crying.

Incredibly, that wasn't that. In the 116th minute, France are awarded a penalty for a handball, and Mbappé converts to make it 3-3, though there was still time for one more moment of unbearable tension. In the 123rd minute -- seconds from a penalty shootout -- France substitute Kolo Muani finds himself through on goal. His shot is low and powerful, headed for the bottom corner. Emi Martinez sticks out a long leg and makes the save.

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history.

Otamendi: I realised I wasn't going to get there [to the ball]. I tried to clear it with my toes. But then the left foot of "the beast" [Martinez] saved it. I think our hearts stopped. ... Argentinians live to suffer. It had to be that way.

Emi Martinez: If I come further off my line, he'd chip me. If I stay on my line, he has the whole goal to aim at. I stayed somewhere in between. He says, "If I control it, he takes it off me, I can't go over him, so I'll hit it." I leave him that space, and when he hits it, I spread myself and I block it. It could have gone in, if the shot was anywhere else it was a goal. And that's luck. I gambled. ... It could have gone in, or not. But it stopped here [pointing at his leg].

2:31

What's it like to win a World Cup final on penalties? Argentina's players remember how they felt during their penalty shootout win over France in the World Cup final.

On to penalties. Messi and Mbappé had already taken three between them during the game, scoring all three. They would go first in the shootout, too.

Romero: I kept thinking, "F---. After all that, this can't end with a penalty shootout." I remember that Leo took one, and scored. Mbappé scored. After that, I didn't see any more. I was on the floor, praying.

Emi Martinez: I was calm. I knew that if I saved one, I'd put pressure on them. [The save from Kingsley Coman] was key. But I made a mistake. I didn't save it with my hands. I saved it with my chest, it went through my hands.

Romero: Dibu made a save, and I threw myself to the floor. I was on my knees. [Coach] Pablo [Aimar] came over and said, "Get up, get up, don't be a coward, watch." But I couldn't. I started praying even more. I prayed to God, to all the Saints, to the Virgin.

After Martinez saves from Coman, France midfielder Aurélien Tchouaméni puts his penalty wide.

Emi Martinez: Look at this guy's face and tell me he isn't nervous. I could see from the goal that he was dead. And I was thinking that if he missed, they were halfway out and we're champions.

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Alvarez: I didn't talk to him. But I saw some of my teammates asking whether he was going to take it, if he wanted to, because he didn't look so good. I think Lautaro told him he could take the kick, he was fifth. But when "Cache" is determined, he never fails. I think he'd taken eight or nine penalties before and scored them all. He wasn't going to let us down now.

Messi and Argentina celebrated their World Cup win in style, with a heroes' welcome in Buenos Aires and talk of defending their crown in 2026. Li Ga/Xinhua via Getty Images

Romero: It's a moment that stays with you. I achieved the biggest thing a footballer can dream of. I dreamt about this so much. I remembered some beautiful moments, some not so beautiful, what I'd done to get there. ... Everything goes through your head in five minutes, and you're in tears.

Messi: I didn't sleep with the cup. It was just a photo. We were at the hotel. We had [the trophy] on the bed. We took a couple of photos, and posted them on social media.

After Argentina become World Cup champions

The focus, of course, is on Messi. Previously, his lack of a World Cup had been held up as proof that he could not aspire to "greatest of all time" status. Not anymore.

Messi: My family had suffered a lot more than me. The joys, as well as the defeats. Putting up with all those years of criticism with the national team. My mum, my dad, my

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acquaintances ... I tried to reply to everyone. It took a while.

Emi Martinez: It brought the country together: the rich, the poor, the middle class.

That's what gave me the most satisfaction.

Messi: I knew God wanted me to be world champion, that he was going to give it to me. I always believed in that. There were a lot of big obstacles along the way. I really suffered. I had a bad time. Me, my family, the people who love me. It was very unfair. People said all kinds of things. But I don't bear a grudge. With humility and in silence I did my job.

It's a victory for me, having turned that situation around. Winning over the people of Argentina. At times I was questioned. Today 95 or 100% of Argentinians love me, and that's beautiful.

Thoughts soon turn to the future, and whether Messi will stick around to lead this new generation at the next World Cup in 2026.

Messi: Time will tell if I can get to it or not. I'd be at an age [39] where normally, you wouldn't play a World Cup. I said I didn't think I'd be there. It felt like I was retiring after the World Cup and quite the opposite, now I want to be there more than ever. After suffering for so many years, I want to enjoy it ... but with my age, the normal thing would be not to be there. Maybe it goes well at the Copa America and everything is in place to carry on. Maybe not. Being realistic, it's difficult.

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Eriksen sends support to Lockyer following cardiac arrest

Reuters Dec 18, 2023, 02:41 PM ET

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Manchester United's Christian Eriksen has sent a message of support to Luton Town captain Tom Lockyer who suffered a cardiac arrest during Saturday's Premier League game at Bournemouth.

The match was abandoned in the 65th minute with the score 1-1 after Lockyer collapsed on the pitch with no other player near him.

"Well first of all, I hope he's okay," midfielder Eriksen, who suffered a cardiac arrest himself during Denmark's Euro 2020 game against Finland in June 2021, told BetFred.

"I've read and seen what's happened and I hope he's okay, takes his time, is in a healthy way and his family are there to support him. I cross my fingers that he's fine.

"My advice to him would be to make the best decision you can. Listen to the doctors and if (they) tell you to maybe do something else then respect that.

"There's nothing that's going to hold you back, but in the end it all depends on how he's feeling and what the doctors are saying. He has to make the decision with his family on what's next, but he should take his time and focus on himself."

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PROTECTING THE GAME

Integrity

UEFA is committed to eradicating match-fixing in all its forms from European football.



00:18 / 02:03

Protecting the game

REPORT MATCH-FIXING

Introduction

Integrity is at the core of UEFA's mission. Match-fixing – which entails the manipulation of the course or outcome of a football match, whether for sporting, financial or other reasons – is a fundamental violation of this mission and football's universal values.

To protect football from match-fixing and safeguard the integrity of European football matches and competitions, UEFA's Anti-Match-Fixing Unit works closely with the football family and broader sports community to promote integrity, raise awareness regarding the threat of matchfixing, and identify, investigate, and sanction any match-fixing offences.

Match-fixing can be closely associated with serious criminal activities, such as corruption, fraud and money laundering, with the resulting profits feeding other criminal networks. It typically transcends national borders, making detection and prosecution particularly challenging.

Integrity officers

Since 2011, UEFA has supported integrity efforts confederation-wide through its network of 55 national association integrity officers. UEFA's HatTrick programme provides financial resources and strategic direction to these integrity officers, who are responsible for managing a

https://www.uefa.com/insideuefa/protecting-the-game/integrity/

Learn more about the HatTrick programme

Education & prevention

Prevention lies at the heart of UEFA's anti-match-fixing strategy. Through a dedicated education and prevention programme that leverages the pedagogical experience of the UEFA Academy and the practical expertise of the Anti-Match-Fixing Unit, UEFA strives to protect European football from match-fixing through player and referee education and awareness raising, national association empowerment initiatives, and capacity building within the broader football integrity family.

Strategy

Players, referees and all other relevant participants must have a clear understanding of UEFA disciplinary regulations regarding match-fixing, including their duty to report any corruption attempts. By increasing knowledge and understanding of the personal and professional risk posed by match-fixing, driving all participants to embrace their duty to report, and sharing strategies for risk reduction and vulnerability management, UEFA can better prevent incidents of match-fixing.

Education

UEFA offers targeted anti-match-fixing training for players and referees participating in UEFA competitions through in-person training sessions, virtual training opportunities, and an elearning anti-match-fixing module on the UEFA App for Players. The Anti-Match-Fixing Unit additionally collaborates with the UEFA Academy and leading academic experts to innovate new approaches to match-fixing prevention. This has resulted most notably in the recent development of a new concept in stakeholder education: Fight The Fix (UEFA FTF), an anti-match-fixing education programme delivered in collaboration with the University of Lausanne.

Built around three intensive weeks of sessions spread over seven months, the UEFA FTF programme immerses participants in a fictious match-fixing investigation. Participants include UEFA member association integrity officers as well as other professionals involved in fighting match-fixing, such as public and law enforcement authorities or integrity specialists from other sports organisations and institutions. Through this investigation, as well as complimentary presentations by leading academics and integrity practitioners, participants both explore and apply the core competencies needed to successfully identify, investigate, and prosecute matchfixing cases. The inaugural session ran from September 2022 to April 2023.



The inaugural class of the UEFA Fight the Fix programme in Rome, Italy

Learn more about the UEFA FTF

Assistance/support for member associations

In addition to holding responsibility for the design, implementation, and evaluation of education and prevention efforts for relevant participants in UEFA competitions, UEFA also assists UEFA member associations with the implementation of a comprehensive education and prevention strategy locally, ensuring the consistency of key messages across national associations in a format customised to the local audience and context.

More broadly, UEFA's integrity officer training and engagement strategy aims to empower officers by creating new and regular training opportunities, enhancing the resources at their disposal, and innovating targeted intervention and assistance initiatives. These efforts serve in parallel to better equip integrity officers to collaborate with state authorities, building capacity at the national level and strengthening information sharing processes.

UEFA brings together all integrity officers every other year for a confederation-wide gathering, complemented by multiple regional workshops held on an annual basis. Regional workshops promote engagement among small groups of officers with similar region or topic-specific integrity concerns, and may also include relevant state authorities and other key stakeholders, thereby strengthening integrity collaboration at the national and regional level.



Integrity officers and state authorities at a UEFA regional workshop

Confidential reporting

The UEFA Integrity Platform (desktop, mobile app, and toll-free number) allows players, referees, officials and members of the public to report match-fixing and other integrity-related concerns to UEFA, securely and confidentially. The platform – which is currently available in seven languages – offers the possibility of communicating with UEFA via a non-attributable/anonymous ID without disclosing one's identity or any personally identifiable information.

Learn more about confidential reporting at UEFA

Betting fraud detection

Football betting has become a multi-billion Euro industry fuelled by football's enormous popularity worldwide and the growth of online betting. Whilst the overwhelming majority of this betting is predicated/based on the reliability and integrity of football matches, unscrupulous individuals – some with ties to violent, organised criminal networks – have sought to manipulate match results in order to make illicit/illegal profits on the betting market.

Powered by Sportradar, the UEFA Betting Fraud Detection System (BFDS) identifies such fraudulent activity in real-time through analysis of the global betting market. UEFA-BFDS suspicious match alerts trigger, based on match jurisdiction, comprehensive investigations by



Legal framework

UEFA maintains a clear legal framework, applicable to the competitions that it organises, designed to safeguard UEFA competitions from match-fixing.

UEFA's disciplinary regulations specifically mandate/state that all persons bound by UEFA's rules and regulations must refrain from any behaviour that damages or could damage the integrity of matches and competitions and must cooperate fully with UEFA at all times in its efforts to combat such behaviour (Article 12 of the UEFA Disciplinary Regulations).

UEFA's admission criteria further require clubs participating in UEFA competitions to meet UEFA's strict integrity standards (Article 50.3 of the UEFA Statutes).

UEFA disciplinary matters - documents

Disciplinary cases

UEFA actively investigates and sanctions match-fixing cases and other related integrity violations impacting UEFA matches and competitions. UEFA also readily assists UEFA member associations and state authorities who request assistance with their own investigations and

and national association investigations and disciplinary proceedings.

Disciplinary matters at UEFA

Stakeholder engagement

It is generally recognised that match-fixing is not a problem that can be solved by sport alone. UEFA's Anti-Match-Fixing Unit partners with a wide range of sport integrity stakeholders – ranging from national association integrity officers and state authorities (including but not only the Council of Europe and the Group of Copenhagen, Interpol, Europol, and the UNODC (United Nations Office on Drugs and Crime)) to integrity associations and betting operators, associations, and regulators – to tackle match-fixing through collaboration on monitoring, investigations, education, and other key initiatives. Recent developments include:

Law enforcement authorities

The European Union's law enforcement agency (Europol) and UEFA on 26 April 2022 brought key stakeholders together for the first time in a one-day conference at Europol HQ in The Hague, Netherlands, to identify new ways to investigate and cooperate in cases related to sport corruption and match-fixing.

State authorities

UEFA was pleased to further its engagement with state authorities in late June 2021 when the Council of Europe granted UEFA observer status in the follow-up committee of the Convention on the Manipulation of Sports Competitions, commonly referred to as the Macolin Convention, a legal instrument and the only rule of international law specifically addressing match-fixing. Among others, the convention pushes state authorities to work with sports organisations, betting operators and sport governing bodies to prevent, detect, and sanction match-fixing and proposes a common legal framework to facilitate such cooperation worldwide.

Integrity organisations

UEFA signed a joint cooperation agreement with FIFPRO, the International Federation of Professional Footballers, in October 2021, which will facilitate closer coordination in the fight against match-fixing to include the exchange of information received via FIFPRO's Red Button whistleblowing app. Available only to professional footballers via FIFPRO or the relevant national player association, Red Button is a secure platform for reporting match-fixing concerns that allows players to report confidentially and, if they so choose, anonymously.



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UEFA will seek to continue building such strategic partnerships as it strives to enhance football's capacity to combat match-fixing.

- Revamped UEFA anti-match-fixing working group gets down to business
- Europol and UEFA hold first international conference on match-fixing in football
- FIFPRO and UEFA join forces to fight match-fixing
- The Convention on the Manipulation of Sports Competitions (the Macolin Convention)

UEFA competitions

The Anti-Match-Fixing Unit supports the integrity of all UEFA competitions via tailored, competition-specific integrity measures. In keeping with UEFA's overall anti-match-fixing strategy, prevention and education are key components of any competition integrity programme, which may include dedicated education sessions for players, referees and other participants.



A match-fixing prevention and awareness session ©UEFA.com

For UEFA EURO 2020, for example, UEFA implemented a comprehensive integrity programme to safeguard the competition against manipulation and corruption. The programme united key stakeholders from the participating and host countries as well as public authorities – among others, experts from Europol, Interpol, and the Council of Europe – to coordinate tournament-focused integrity initiatives, including dedicated education sessions with the participating national teams, referees and referee assistants.

The tournament's pan-European structure – in which 11 countries throughout Europe hosted matches – provided a unique opportunity to build capacity among the national and international stakeholders who contributed to the success of EURO 2020 integrity efforts.

Building on this success, UEFA launched a tailored integrity initiative for the UEFA Women's EURO 2022 focused around stakeholder engagement, prevention efforts to include dedicated awareness sessions delivered by the 16 integrity officers of the participating teams, pre-competition coordination, and in-competition activities among other actions.

EURO 2020 match-fixing prevention work proves a success

Selected initiatives

European Football Anti-Match-Fixing Working Group

UEFA – joined by additional organisations and stakeholders based on the meeting location and agenda. Working group meetings allow members to exchange information and good practices, advising UEFA on how to protect European football from match-fixers. The European Football Anti-Match-Fixing Working Group meets once per year, with the latest meeting having taken place on 5 July in Manchester ahead of the start of the UEFA Women's EURO 2022.



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Anti-Match-Fixing Action Plan

The UEFA Executive Committee agreed in July 2021 to increase the resources UEFA invests into the fight against match-fixing and to further develop its internal unit of experts and investigators in the field.

These additional resources will be deployed according to an action plan, informed by the results of an independent feasibility study conducted in 2020, that focuses inter alia on:

- Strengthening cooperation with relevant international and local authorities
- Increasing expertise and support for the key persons fighting match-fixing at the national and international level (in particular UEFA member associations' integrity officers)
- Enhancing education, awareness, and training efforts

Further reading

UEFA kicks off feasibility study regarding the fight against match-fixing in European football

UEFA to increase resources in the fight against match-fixing

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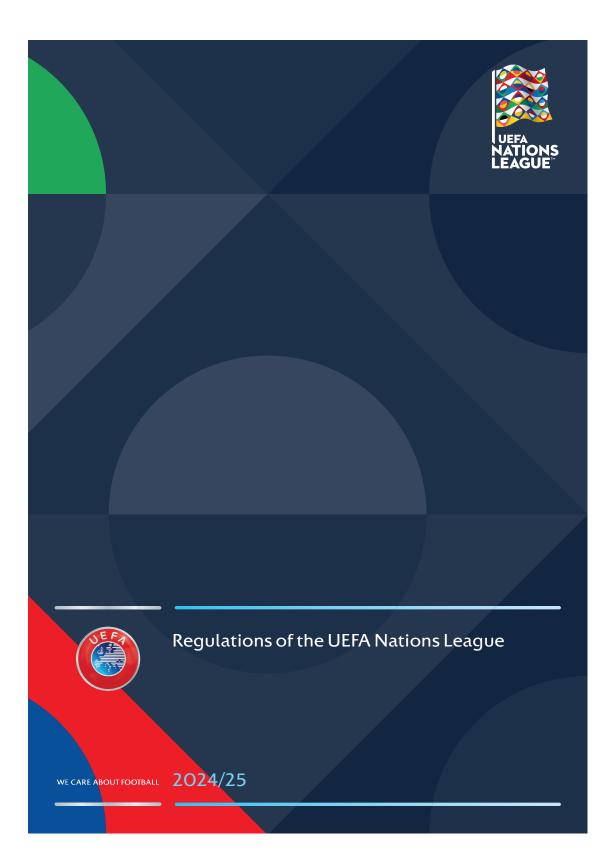
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Preamble

The following regulations have been adopted on the basis of Articles 49(2)(a) and 50(1) of the UEFA Statutes.

I General Provisions

Article1 Scope of application

1.01 The present regulations govern the rights, duties and responsibilities of all parties participating and involved in the preparation and organisation of the 2024/25 UEFA Nations League (hereinafter the competition).

Article 2 Definitions

- 2.01 In these regulations, the use of the masculine form refers equally to the feminine, and vice versa.
- 2.02 In the context of these regulations, the following definitions apply:

Association imagery

In relation to any participating association, that association's (and its team's) name, nicknames, symbols, emblems, logos, marks, designations, shirts and other kit colours and designs (with or without any references to the shirt manufacturer).

Commercial affiliate

An official sponsor or other commercial partner appointed by UEFA for the competition.

Commercial rights

Any and all commercial rights and opportunities in and in relation to the competition including media rights, marketing rights and data rights.

Competition area

The technical area as defined in the *IFAB Laws of the Game* and all areas that are primarily used by players and referees as well as the officials and venue team members during the match, plus the fourth official's position, any additional seats in the stands, the referee review area (RRA) if VAR is used, the players' tunnel, the team and referee dressing rooms, the medical room and the doping control station.

Data rights

The right to compile and exploit statistics and other data in relation to the competition.

Doping

The occurrence of one or more of the anti-doping rule violations set out in the UEFA Anti-Doping Regulations.

Football technologies

Any of the technologies which may be used at competition matches in accordance with the *IFAB Laws of the Game* and in line UEFA's instructions, e.g. goal-line technology, video assistant refereeing, medical video review system.

Goal-line technology

A camera-based tracking system used to verify whether a goal has been scored to support the referee's decision.

Host association

The association organising a league phase, quarter-final or play-off match or the association designated by the UEFA Executive Committee to stage the finals.

Host broadcaster (HB)

The media production team (including official broadcast partners) responsible among other things for the multilateral production of the television and media promotion and coverage of the competition (references to 'international media', 'media representatives' and other similar references include host broadcaster within their meaning).

Local organising structure (LOS)

The working group or separate entity, which is specifically created by the host association of the finals, consisting of the persons representing the host association, the stadium representatives, the safety/security services, the host city authorities and/or the relevant host country authorities, as well as any other third party, public bodies and agencies, including transport network and traffic management service, as decided by the host association, for ensuring the implementation and delivery of all matches of the finals.

Marketing rights

The right to exploit by any and all means and in any and all media, whether now known or devised in the future, any types of advertising (including electronic and virtual advertising), promotion (including ticket promotions), endorsement, public relations, marketing, merchandising, licensing, franchising, sponsorship, hospitality, concessions, travel and tourism, publishing, retailing, and all other commercial association rights and opportunities that are not media rights, promotional rights or data rights.

Media rights

The right to create, distribute and transmit on a linear and/or on-demand basis for reception at any time including on a live and/or delayed basis anywhere in the world by any and all means and in any and all media, whether now known or devised in the future (including all forms of television, radio, mobile, wireless and internet distribution), digital, audiovisual, visual and/or audio coverage of the competition and all associated and/or related rights, including fixed media, download and interactive rights.

2.03 In the context of these regulations, any phrase introduced by the terms "including", "include", "in particular", "for example" or any similar expression is illustrative and does not limit the sense of the words preceding those terms.

Article 3 Frequency and entries for the competition

- 3.01 UEFA stages the competition every two years, over one season.
- 3.02 Every UEFA member association (hereinafter association) may enter its national senior men's team for the competition.

Article 4 Admission criteria and procedure

- 4.01 To be eligible to participate in the competition, associations must:
 - a. confirm in writing that they themselves, as well as their players and officials, comply with the *IFAB Laws of the Game* promulgated by the International Football Association Board (IFAB) and agree to respect the statutes (including the principles of fair play as defined therein), regulations, protocols, directives and decisions of UEFA;
 - b. confirm in writing that they themselves, as well as their players and officials, agree to recognise the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne, Switzerland, as defined in the relevant provisions of the UEFA Statutes and agree that any proceedings before the CAS concerning admission to, participation in or exclusion from the competition will be held in an expedited manner in accordance with the CAS Code of Sports-related Arbitration and with the directions issued by the CAS, including for provisional or super-provisional measures, to the explicit exclusion of any state court;
 - c. fill in the official entry documents (i.e. all documents containing the information deemed necessary by the UEFA administration for ascertaining compliance with the admission criteria), which must reach the UEFA administration within the deadline set by the latter and communicated in due course through a circular letter sent to all associations.
- 4.O2 The UEFA administration decides on admission to the competition. Such decisions are final.

Article 5 Duties of the associations

- 5.01 On entering the competition, participating associations agree:
 - a. to play in the competition until their elimination and to field their strongest team throughout the competition;

- b. to play all matches under the direction of a head coach who is confirmed by the relevant national association as being the head coach/manager responsible for the selection, tactics and training of the team squad and the management of the players and technical staff in the dressing room and the technical area before, during and after the match; the head coach must hold the highest valid coaching qualification of the association by which the head coach is employed (based on the implementation status of the UEFA Coaching Convention), but at least a valid UEFA A licence, or, subject to domestic regulations, have at least started the required UEFA coaching diploma course (simple registration for the required diploma course is not sufficient to meet this criterion). The same requirements apply to the assistant coach with regard to the second highest available valid coaching qualification but at least a valid UEFA B licence;
- c. to stage and play all matches in the competition in accordance with the present regulations;
- d. to comply with all decisions regarding the competition taken by the UEFA Executive Committee, the UEFA administration or any other competent body and communicated appropriately (by UEFA circular letter or by official letter or email);
- e. to observe the UEFA Safety and Security Regulations for all matches in the competition;
- f. to stage each match in the competition in a stadium meeting the structural criteria of the stadium category required by <u>Paragraph 28.01</u> and to make the stadium available and accessible to UEFA from two days before the match until one day after the match unless communicated otherwise by the UEFA administration;
- g. to indemnify, defend and hold UEFA, its subsidiaries and any LOS and all of their officers, directors, employees, representatives, agents and other auxiliary persons free and harmless against any and all liabilities, obligations, losses, damages, penalties, claims, actions, fines and expenses (including reasonable legal expenses) of whatsoever kind or nature resulting from, arising out of, or attributable to any non-compliance by the association or any of its players, officials, employees, representatives or agents with these regulations;
- h. to adhere to the principles governing the release of players for association teams as laid out in Annexe 1, Article 1 of the *FIFA Regulations on the Status and Transfer of Players*;
- to cooperate with UEFA at any time and in particular at the end of matches in the collection of items from the game and players' personal items that could be used by UEFA to create a memorabilia collection to illustrate the heritage of the competition, to the exclusion of any commercial use;
- j. not to represent UEFA or the competition without UEFA's prior written approval;
- k. to arrange and play friendly matches on dates left available to their teams within the international windows after UEFA has established the fixture list.

Article 6 Responsibilities of the associations

- 6.01 The associations are responsible for the behaviour of their players, officials, members, supporters and any person carrying out a function at a match on their behalf.
- 6.02 Matches must be played in stadiums within the territory of the host association. Exceptionally, matches may be played in the territory of another UEFA member association, if so decided by the relevant UEFA bodies, for instance for reasons of safety or as a result of a disciplinary measure.
- 6.O3 The host association is responsible for safety and security before, during and after the match. The host association may be called to account for incidents of any kind and may be disciplined.
- 6.04 Minimum medical requirements concerning the provision of facilities, equipment and personnel by the host association are set out in the *UEFA Medical Regulations*. For the avoidance of doubt, the host association has sole responsibility for the provision and operation of any facilities and equipment required in the above-mentioned regulations.
- 6.05 Associations are responsible for guaranteeing the application of sustainability principles in their activities throughout the full duration of the competition, in particular in terms of respect for human rights and the environment.
- 6.06 In the weeks prior to each match, associations must enter the required information into UEFA's TIME platform.
- 6.07 The UEFA administration informs the associations participating in the finals about any further guidelines, directives or decisions related to that stage of the competition and provides them with all relevant documents in due time.

Article 7 Anti-doping

- 7.01 Doping is forbidden and is a punishable offence. In case of anti-doping rule violations, UEFA will instigate disciplinary proceedings against the perpetrators and take the appropriate disciplinary measures in accordance with the UEFA Disciplinary Regulations and UEFA Anti-Doping Regulations. This may include the imposition of provisional measures.
- 7.02 UEFA may test any player at any time.

Article 8 Fair play

- 8.01 All UEFA competition matches must be played in accordance with the principles of fair play as defined in the UEFA Statutes.
- 8.02 Fair play assessments are conducted at all matches in the competition in accordance with the *UEFA Fair Play Regulations*, in order to establish association fair play rankings at the end of each season.

I - General Provisions

Article 9 Insurance

- 9.01 All persons involved in the competition are responsible for their own insurance cover.
- 9.02 Unless otherwise communicated in writing by UEFA, associations are responsible for and undertake to conclude all necessary and adequate insurance cover for their delegations, including players and officials, at their own expense.
- 9.03 The host association must ensure that the owners and/or operators of all official sites, including stadiums, provide fully comprehensive insurance cover, including third-party liability and property damage. If appropriate insurance policies are not provided in due time by the owner and/or operator of an official site, the host association is required to conclude the necessary additional insurance cover at its own cost, failing which it may be concluded by UEFA at the host association's expense.
- 9.04 All insurances must cover the full period of the competition, including the preparation and the post-competition phase.
- 9.05 Claims for damages against UEFA are expressly excluded and anyone involved must hold UEFA harmless from any and all claims for liability arising in relation to the competition. In any case, UEFA may request anyone involved to provide, free of charge, written releases of liability, hold harmless notes, confirmation and/or copies of the policies concerned in one of UEFA's official languages.
- 9.06 The host association must perform an assessment of the risks involved in organising and staging matches and conclude with reputable insurers and at its own cost all necessary insurance to cover such risks, including third-party liability and spectator accident coverage. The host association is responsible for ensuring that UEFA is included into the policies as a co-insured party.
- 9.07 The third-party liability policy must include an appropriate guaranteed sum for damage/injury for all occurrences (including bad weather, force majeure and terrorism) to persons, objects, property, and for pure financial economic losses, and it must correspond to the specific circumstances of the associations concerned.
- 9.08 The host association of the finals must perform an assessment of the risks involved in organising and staging the finals and conclude at its own expense adequate insurance cover (including cancellation) for all of its risks arising from preparing, organising and staging the finals.

Article 10 Trophy, plaques and medals

- 10.01 The original trophy, which is used for the official presentation ceremony at the final and at other official events approved by UEFA, remains in UEFA's keeping and ownership at all times. A full-size replica trophy, the UEFA Nations League winners' trophy, is awarded to the winning association.
- 10.02 Any association which wins the competition three consecutive times or five times in total receives a special mark of recognition. Once a cycle of three successive wins or

five in total has been completed, the association concerned starts a new cycle from zero.

- 10.03 Replica trophies awarded to winners of the competition (past and current) must remain within the relevant association's control at all times and may not leave the association's country without UEFA's prior written consent. Associations must not permit a replica trophy to be used in any context where a third party (including their sponsors and other partners) is granted visibility or in any other way which could lead to an association between any third party and the trophy and/or the competition. Associations must comply with any trophy use guidelines that the UEFA administration may issue from time to time.
- 10.04 Associations may not, and may not permit any third party to, develop, create, use, sell or distribute any promotional materials or merchandise bearing any representation of the trophy or any replica thereof (including trophy lift images) or use any such representation in a manner that could lead to an association between any third party and the trophy and/or the competition.
- 10.05 The winning team is presented with 40 gold medals, the runner-up with 40 silver medals and the third-placed team with 40 bronze medals. No additional medals may be produced.
- 10.06 Each association that competes in the finals receives a commemorative plaque.

Article 11 Intellectual property rights

- 11.01 UEFA is the exclusive owner of all intellectual property rights of the competition, including any current or future rights in all types of audio and visual material of the competition, names, logos, visual identities, brands, music, mascots, medals, plaques, commemorative items, trophies and certain key elements of the official match ball design. Any use of the aforementioned rights, any imitation and/or variation thereof and any other reference to the competition (such as by associating the name of an association with the date of a match) requires the prior written approval of UEFA and must comply with any conditions imposed by UEFA.
- 11.02 All rights to the fixture list and match schedule, as well as any data and statistics (including databases in which such data is stored) in relation to the matches of and players' participation in the competition are the sole and exclusive property of UEFA. No tickets or accreditation may be used by anyone in order to gain access to a venue for the purposes of collecting or gathering such data, and such activities are expressly prohibited. The foregoing prohibition does not apply to the participating associations, subject to any and all such data collected being used solely for the purposes of instructing their team, players and officials and expressly excluding any other exploitation or use whatsoever.

II Competition System

Article 12 Competition stages and seeding

- 12.01 All matches in the competition are played in conformity with the *IFAB Laws of the Game*. The half-time interval lasts 15 minutes.
- 12.02 The competition stages are as follows:
 - a. League phase, comprising 14 groups divided into four leagues as follows:
 - · League A, containing four groups of four teams;
 - League B, containing four groups of four teams;
 - League C, containing four groups of four teams;
 - League D, containing two groups of three teams.
 - b. League A knockout stage, comprising four quarter-finals and the finals (semifinals, third-place match and final).
 - c. Play-offs, comprising ten play-off ties to determine the league allocation of the participating teams for the next edition of the competition:
 - League A/B play-offs 1, 2, 3 and 4;
 - League B/C play-offs 1, 2, 3 and 4;
 - League C/D play-offs 1 and 2.

Article 13 Group formation – league phase

- 13.01 The participating teams are divided into the four leagues on the basis of their positions in the 2024/25 UEFA Nations League Access List (see <u>Annex C</u>):
 - a. The 16 teams ranked 1st to 16th enter League A.
 - b. The 16 teams ranked 17th to 32nd enter League B.
 - c. The 16 teams ranked 33rd to 48th enter League C.
 - d. The 6 teams ranked 49th to 54th enter League D.
- 13.02 The following principles apply to the league phase draw:
 - a. The composition of the groups within each league is decided by draw.
 - b. The teams in each league are seeded according to the 2024/25 UEFA Nations League Access List.
 - c. Additional draw conditions may be applied, subject to approval by the UEFA Executive Committee.

Article 14 Match system – league phase

- 14.01 All matches in the league phase are played according to the league system, with each team playing one home match and one away match against each of the other teams in its group. Three points are awarded for a win, one for a draw, and none for a defeat.
- 14.02 On completion of the league phase, final group standings are compiled based on the number of points obtained by each team in the group.

Article 15 Equality of points - league phase

- 15.01 If two or more teams in the same group are equal on points on completion of the league phase, the following criteria are applied, in the order given, to determine their rankings:
 - a. higher number of points obtained in the group matches played among the teams in question;
 - b. superior goal difference from the group matches played among the teams in question;
 - c. higher number of goals scored in the group matches played among the teams in question;
 - d. if, after having applied criteria a) to c), teams still have an equal ranking, criteria a) to c) are reapplied exclusively to the matches between the remaining teams to determine their final rankings. If this procedure does not lead to a decision, criteria e) to k) apply in the order given to the two or more teams still equal;
 - e. superior goal difference in all group matches;
 - f. higher number of goals scored in all group matches;
 - g. higher number of away goals scored in all group matches;
 - h. higher number of wins in all group matches;
 - i. higher number of away wins in all group matches;
 - j. lower disciplinary points total based only on yellow and red cards received by players and team officials in all group matches (red card = 3 points, yellow card = 1 point, expulsion for two yellow cards in one match = 3 points);
 - k. higher position in the 2024/25 UEFA Nations League Access List (see Annex C).

Article 16 Match system – play-offs

- 16.01 The following teams contest the play-offs, which determine their league allocations for the next edition of the competition, based on their ranking in the interim overall 2024/25 UEFA Nations League rankings at the end of the league phase:
 - a. The League A/B play-offs are contested by:
 - the four third-ranked teams from League A, ranked 9th to 12th in the interim overall rankings;
 - the four runners-up from League B, ranked 21st to 24th in the interim overall rankings.
 - b. The League B/C play-offs are contested by:
 - the four third-ranked teams from League B, ranked 25th to 28th in the interim overall rankings;
 - the four runners-up from League C, ranked 37th to 40th in the interim overall rankings.
 - c. The League C/D play-offs are contested by:
 - the two best-ranked fourth-placed teams from League C, ranked 45th and 46th in the interim overall rankings;
 - the two runners-up from League D, ranked 51st and 52nd in the interim overall rankings.

- 16.02 The play-off pairings are determined by means of a draw. The teams from the higher league are seeded and are drawn against teams from the lower league. Additional draw conditions may be applied, subject to approval by the UEFA Executive Committee.
- 16.03 The play-offs are played according to the knockout system, with each team playing its opponent twice, once at home and once away. The team that scores the greater aggregate of goals over the two legs wins the play-off tie. Otherwise, the provisions of <u>Article 18</u> apply.
- 16.04 In each play-off match, the team from the lower league plays the first leg at home.
- 16.05 If any of the teams due to participate in the League C/D play-offs qualifies for the European Qualifier play-offs for the 2026 FIFA World Cup in March 2026, the League C/D play-offs are not played. The two teams ranked 46th and 47th in the interim overall UEFA Nations League rankings (see <u>Article 19</u>) remain in League C for the next edition of the competition, and the two teams ranked 50th and 51st remain in League D.

Article 17 Match system - League A knockout stage

- 17.01 The four League A group winners and the four League A group runners-up participate in the quarter-finals.
- 17.02 The quarter-final pairings are referred to as quarter-final 1, quarter-final 2, quarter-final 3 and quarter-final 4 and are determined by means of a draw in accordance with the following principles:
 - a. League A group winners are seeded and are each drawn against a runner-up from a different group.
 - b. Additional draw conditions may be applied, subject to approval by the UEFA Executive Committee.
- 17.03 The quarter-finals are played under the knockout system with two-legged ties (home and away matches). The runners-up of each group in League A play the first leg at home. The team that scores the greater aggregate of goals in the two matches qualifies for the semi-finals. Otherwise, the provisions of <u>Article 18</u> apply.
- 17.04 The semi-finals, third-place match and the final are played in single-leg knockout matches at a venue designated by the UEFA Executive Committee.
- 17.05 The semi-final pairings are drawn between the quarter-final winners. Draw conditions may be applied, subject to approval by the UEFA Executive Committee.
- 17.06 For scheduling purposes, if a host association team is participating in the semifinals, its semi-final match is declared semi-final 1 and the host association is considered to be the home team of that match.
- 17.07 The winners of the two semi-finals contest the final and the two teams defeated in the semi-finals contest the third-place match. The winner of semi-final 1 is considered the home team of the final, and the defeated team of semi-final 1 is considered the home team of the third-place match.

17.08 The winner of the final is declared the UEFA Nations League winner.

Article 18 Extra time and penalty shoot-outs

- 18.01 If the two teams involved in a play-off or quarter-final score the same number of goals over the two legs, two 15-minute periods of extra time are played at the end of the second leg. The team that scores more goals during extra time is the winner. If both teams score the same number of goals or no goals are scored during extra time, a penalty shoot-out determines the winner.
- 18.02 If there is no winner at the end of normal time in a semi-final match or the final, two 15-minute periods of extra time are played. If the two teams are still equal after extra time, the winner is determined by a penalty shoot-out.
- 18.03 If there is no winner at the end of normal time in the third-place match, the winner is determined by a penalty shoot-out.
- 18.04 If extra time is required, there is a five-minute break between the end of normal time and the start of extra time. As a rule, the players remain on the field of play during this five-minute break, at the discretion of the referee.
- 18.05 Penalties are taken in accordance with the procedure laid down in the *IFAB Laws of the Game*.

Article 19 Individual league, interim overall and final overall rankings

- 19.01 At the conclusion of the league phase, individual league rankings (see <u>Annex D</u>) are established according to the following criteria, in the order given:
 - a. position in the group;
 - b. higher number of points;
 - c. superior goal difference;
 - d. higher number of goals scored;
 - e. higher number of away goals scored;
 - f. higher number of wins;
 - g. higher number of away wins;
 - h. lower disciplinary points total based only on yellow and red cards received by players and team officials (red card = 3 points, yellow card = 1 point, expulsion for two yellow cards in one match = 3 points);
 - i. higher position in the 2024/25 UEFA Nations League Access List (see Annex C).
- 19.02 In the exceptional case of different sized groups within the same league, the results against the fourth-placed team are not taken into account for the purposes of comparing teams placed first, second and third in their respective group.
- 19.03 At the conclusion of the league phase, the interim overall 2024/25 UEFA Nations League rankings (see <u>Annex D</u>) are established as follows:
 - a. The 16 League A teams are ranked 1st to 16th according to their individual league rankings.

- b. The 16 League B teams are ranked 17th to 32th according to their individual league rankings.
- c. The 16 League C teams are ranked 33th to 48th according to their individual league rankings.
- d. The 6 League D teams are ranked 49th to 54th according to their individual league rankings.
- 19.04 Associations are promoted and relegated between the four leagues for the next edition of the competition as follows:
 - a. The four group winners in each of Leagues B and C and the two group winners in League D are promoted to the next league up.
 - b. The four fourth-placed teams in each of Leagues A and B are relegated to the next league down.
 - c. The two teams from League C ranked 47th and 48th in the interim overall 2024/25 UEFA Nations League rankings at the conclusion of the league phase are relegated to League D.
 - d. The four winners of the League A/B play-off ties play in League A and the four defeated teams play in League B.
 - e. The four winners of the League B/C play-off ties play in League B and the four defeated teams play in League C.
 - f. If contested, the two winners of the League C/D play-off ties play in League C and the two defeated teams play in League D.
- 19.05 The final overall 2024/25 UEFA Nations League rankings are established based on the results of the knockout stage and the play-offs. Teams within each of the groups listed below are ranked based on their position in the 2024/25 interim overall UEFA Nations League rankings (see <u>Annex D</u>).
 - a. The four winners of the quarter-finals are ranked 1st to 4th, until the finals have been completed (see <u>Paragraph 19.06</u>).
 - b. The four defeated teams of the quarter-finals will be ranked 5th to 8th.
 - c. The four teams directly promoted from League B to League A and the four winners of the League A/B play-offs will be ranked 9th to 16th.
 - d. The four teams directly relegated from League A to League B and the four defeated teams of the League A/B play-offs will be ranked 17th to 24th.
 - e. The four teams directly promoted from League C to League B and the four winners of the League B/C play-offs will be ranked 25th to 32nd.
 - f. The four teams directly relegated from League B to League C and the four defeated teams of the League B/C play-offs will be ranked 33rd to 40th.
 - g. The four teams in ranks 41 to 44 remain ranked 41st to 44th.
 - h. The two teams directly promoted from League D to League C and the two winners of the League C/D play-offs will be ranked 45th to 48th.
 - i. The two teams directly relegated from League C to League D and the two defeated teams of the League C/D play-offs will be ranked 49th to 52nd.
 - j. The two teams in ranks 53 and 54 remain ranked 53rd and 54th.

19.06 The results of the final and the third-place match are reflected in the final overall 2024/25 UEFA Nations League rankings as follows:

- the winner is ranked 1st;
- the runner-up is ranked 2nd;
- the third-placed team is ranked 3rd;
- the fourth-placed team is ranked 4th.

II - Competition System

III Match Scheduling

Article 20 Match dates and fixtures

- 20.01 The matches of the league phase, the play-off phase, the quarter-finals and the finals are played on the dates listed in the *2024–26 National Team Match Calendar* (see <u>Annex A</u>). Changes to these dates are not allowed unless decided by the UEFA administration.
- 20.02 After each draw (league phase, play-offs and knockout stage), the UEFA administration compiles the corresponding fixture list, including the match dates and kick-off times.
- 20.03 The fixture lists are compiled according to the following principles.
 - a. Matches are played on the following days:

	Wed	Thu	Fri	Sat	Sun	Mon	Tue
League phase	×	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark
Play-offs and quarter- finals	x	1	1	1	1	1	1
Finals	\checkmark	\checkmark	×	x	\checkmark	×	X

b. At least two rest days are provided between each team's matches (i.e. a team that plays on Thursday cannot play again until Sunday at the earliest).

- c. League phase: as much consideration as possible is given to ensuring a fair distribution of weekday and weekend matches and a regular sequence of home and away matches for each team.
- d. League phase: teams in the same group play on the same day.
- e. Additional conditions may be applied, subject to approval by the UEFA Executive Committee.
- 20.04 Deviations from these general principles are possible and decided by the UEFA administration.

Article 21 Friendly matches

- 21.01 Friendly matches organised within the framework of the centralisation of commercial rights are also played on the dates listed on the 2024-26 National Team Match Calendar (see Annex A).
- 21.02 Under the supervision of the UEFA administration, the participating teams must make the necessary arrangements so that friendly matches are organised on the dates when such teams are not involved in competition matches.
- 21.03 Friendly matches must be cancelled or postponed if needed for rescheduling abandoned or cancelled competition matches.

Article 22 Venues and kick-off times

- 22.01 The host association submits the venue for each match to the UEFA administration at least 120 days before the match in question.
- 22.02 The UEFA administration is responsible for approving stadiums. Only when the administration has compiled the necessary information, and conducted potential stadium visits, will the final approval be given for use of the stadium in question.
- 22.03 When announcing a venue, the host association must take into account the length of the journey to be undertaken by the visiting team. In principle, the venue for a match must be no more than a 90-minute bus drive from the nearest international airport with daily flights from/to other European cities.
- 22.04 Any objection by a visiting association regarding a selected venue must be communicated to the UEFA administration, with the host association in copy, within three working days of the venue being announced by the host association. The UEFA administration will then take a final decision, either confirming the venue or requesting that the host association propose another one in accordance with these regulations.
- 22.05 The following kick-off times apply:

Wednesday			20.45CET
Thursday			20.45CET
Friday			20.45CET
Saturday	15.00CET (optional)	18.00CET	20.45CET
Sunday	15.00CET (optional)	18.00CET	20.45CET
Monday			20.45CET
Tuesday			20.45CET

22.06 In principle, matches within the same group kick off simultaneously on the last matchday.

22.07 If necessary, the UEFA administration may change the above kick-off times.

Article 23 Changes to the match schedule

- 23.01 If any party to the match has any reason to doubt whether a match can take place as scheduled, they must notify the UEFA administration immediately. If the UEFA administration receives any such notification, or has any reason itself to believe a match may not be able to be played as scheduled, it decides if any change will be made to the venue, date or kick-off time, or if the match will take place as scheduled. Such decision by the UEFA administration is final.
- 23.02 The referee decides if a match cannot start or if a match which has started must be abandoned. This decision is made after consultation with the UEFA match delegate and, when possible, the UEFA administration.
- 23.03 If there are fewer than seven players on either of the teams, the match is not played or is abandoned.
- 23.04 In all cases, decisions taken on the basis of this article are without prejudice to any possible disciplinary measures.

Article 24 Rescheduling of matches

- 24.01 If a match cannot start or cannot be played in full, the full or remaining match time is, as a rule, played on the next day, without prejudice to any possible disciplinary measures. For that purpose, the host associations must conclude all the necessary agreements to ensure that the required facilities are available and can be operated.
- 24.02 If a match cannot be rescheduled the next day, the UEFA administration fixes a new date, during or as close as possible to the international match calendar window concerned. The rescheduling may entail exceptions to the regular match scheduling pattern.
- 24.O3 As a rule, a rescheduled match is played at the same venue. If the circumstances require a change of venue, the UEFA administration must approve the alternative venue.
- 24.04 For cases of extreme urgency and to ensure the match is completed, if necessary without spectators, the host association must guarantee a back-up stadium, for approval by the UEFA administration. For emergency back-up stadiums, exceptions can be made to all existing stadium requirements.
- 24.05 In all cases, the UEFA administration must approve the venue and fix the new kickoff time taking account of the teams' needs wherever possible.
- 24.06 If an association is responsible for the rescheduling of all or part of a match, that association bears its own expenses, as well as any additional travel, board and lodging expenses of the other association, of the referee team and the match officers, without prejudice to any possible disciplinary measures.

- 24.07 If the match is rescheduled through no fault of either association, each party bears its own expenses related to the original fixture and the rescheduled match or remaining match time.
- 24.08 In all cases, decisions taken by the UEFA administration on the basis of this article are final.
- 24.09 If the referee decides to abandon the match, the remaining match time must be played according to the following principles:
 - a. The match sheet may contain any players registered for the match in accordance with <u>Paragraph 27.02</u> and <u>Paragraph 27.03</u>, with the exception of players substituted or sent off during the abandoned match as well as players suspended for the abandoned match. The players who were in play at the time the match was abandoned may not be included on the match sheet as substitutes when the match is resumed.
 - b. Any sanctions imposed before the match was abandoned remain valid for the remainder of the match.
 - c. Single yellow cards imposed before the match was abandoned are not carried forward to any other matches before the abandoned match is completed.
 - d. Players and team officials sent off during the abandoned match cannot be replaced and the number of players in the starting line-up remains as it was when the match was abandoned.
 - e. Players and team officials who were suspended following a match played after the abandoned match in question can be included on the match sheet.
 - f. The teams can make only the number of substitutions to which they were still entitled when the match was abandoned, using their respective remaining number of stoppages in play.
 - g. The match must restart on the same spot where the abandoned match action occurred (i.e. free-kick, throw-in, goal kick, corner kick, penalty, etc.). If the match was stopped during the normal flow of the game, a dropped ball on the spot where it was abandoned shall be used to restart.

Article 25 Refusal to play and similar cases

- 25.01 If an association refuses to play or is responsible for a match (including any penalty shoot-out) not taking place or not being played in full, the UEFA Control, Ethics and Disciplinary Body declares the match forfeited by the association concerned. Moreover, if the circumstances of the case so justify, the UEFA Control, Ethics and Disciplinary Body may impose any further disciplinary measures deemed appropriate on the association concerned, including the disqualification from the competition.
- 25.02 The UEFA Control, Ethics and Disciplinary Body can validate the result as it stood at the moment when the match was abandoned if the match result was to the detriment of the association responsible for the match being abandoned.
- 25.03 If an association is disqualified during the competition, the results of all of its matches are declared null and void, and the points awarded forfeited.

- 25.04 An association that refuses to play or is responsible for a match not taking place or not being played in full may lose all rights to payments from UEFA, depending on the gravity of the circumstances.
- 25.05 Upon receipt of a reasoned and well-documented request from the aggrieved association(s), the UEFA administration may set an amount of compensation due for financial loss.

IV Player Registration

Article 26 Player eligibility

- 26.01 Each association must select players for its national representative team who hold the nationality of its country and who comply with the provisions of Articles 5 to 9 of the *Regulations Governing the Application of the FIFA Statutes*.
- 26.02 Each player taking part in the competition must be in possession of a valid passport or identity card of the country for which he is playing, containing a photograph and giving full particulars of his date of birth (day, month, year). Otherwise, he will not be allowed to take part in the competition. The referee or the UEFA match delegate may ask to see the passports/identity cards of the players listed on the match sheet.
- 26.03 All players must undergo a medical examination to the extent provided for by the UEFA Medical Regulations.
- 26.04 The UEFA administration decides on questions of player eligibility. Challenged decisions are dealt with by the UEFA Control, Ethics and Disciplinary Body.

Article 27 Player lists

- 27.01 Each association must provide the UEFA administration with a list of 23 players (surnames, first names, club and date of birth) as well as the surnames, first names and date of birth of the head coach and assistant coach, mentioning their coaching qualifications. Three of these 23 players must be goalkeepers.
- 27.02 For the league phase and for play-off and quarter-final matches, the list of 23 players must be completed online by 0:00 CET the night before the match. A signed copy of this list must be handed to the UEFA match delegate at the organisational meeting.
- 27.03 For the finals, the list of the 23 players must be completed online at least seven full days before the first semi-final. A signed copy of this list must also be sent to the UEFA administration by the same deadline.
- 27.04 Should listed players or goalkeepers become seriously injured or ill, they may only be substituted if both their team doctor and a doctor from the UEFA Medical Committee confirm that the injury or illness is sufficiently serious to prevent them from taking part in the finals. Subject to the final approval of the UEFA administration, they may be replaced on the list of 23 players registered for the finals, as follows:
 - a. players and goalkeepers may be replaced before their team's first match in the finals,
 - b. goalkeepers may also be replaced before their next match during the finals.
- 27.05 All official player lists are published by the UEFA administration.
- 27.06 The associations are responsible for ensuring that the aforementioned provisions concerning player eligibility and lists of players are observed.

V Stadium Infrastructure

Article 28 Stadiums

- 28.01 Unless stipulated otherwise in these regulations, all matches in the competition must be played in stadiums that meet the stadium requirements defined in the 2022/28 Commercial Regulations governing the European Qualifiers, UEFA Nations League and friendly matches as well as the structural criteria defined in the UEFA Stadium Infrastructure Regulations for the following stadium categories:
 - a. category 4 for the finals;
 - b. category 4 for the league phase, play-offs and quarter-finals, or exceptionally category 3 if no category 4 stadium is available.
- 28.02 UEFA representatives may conduct a site visit of each stadium.

Article 29 Pitches

- 29.01 The host association must make every reasonable effort to ensure that the pitch is in the best possible condition for play. If the climatic conditions so require, facilities such as pitch heating and a pitch cover must be provided, to ensure that the field of play can be made available in a suitable condition on any match date. The UEFA administration or a third party mandated by UEFA may carry out pitch inspections at any time before and during the competition to check whether the pitch is in a suitable condition and recommendation report, the cost of any further inspections or the provision of expert guidance or material by a third party is to be assumed by the association concerned. Associations are requested to cooperate fully with such inspections.
- 29.02 For natural pitches, the height of the grass may not, in principle, exceed 30mm and the entire playing surface must be cut to the same height. The height of the cut should be the same for both the training sessions and the match. If deemed necessary by the referee or the UEFA match delegate, the host association may be requested to reduce the height of the grass for the match and training sessions.
- 29.03 Any full or partial replacement of a pitch ahead of a match must be communicated in advance to UEFA.
- 29.04 The host association must announce the pitch-watering schedule at the organisational meeting. The pitch must be watered evenly and not only in certain areas. As a general rule, pitch watering must be finished 60 minutes before kick-off. Additional pitch watering may be carried out if so decided by the host association in the league phase, play-off and quarter-final matches, and by UEFA in the finals, provided it takes place:
 - a. between 15 and 10 minutes before kick-off (or between 20 and 15 minutes before kick-off depending on the countdown); and/or
 - b. during half-time (for a maximum of five minutes, allowing substitute players to warm up on the field of play).

The referee is entitled to request changes to the schedule.

- 29.05 Participating associations may not allow any commercial or promotional activities (e.g. commercial or product brands, logos or commercial mascots) to appear on the field of play from the moment the teams are ready to kick off until after the final whistle. The UEFA administration may allow such activities to take place at half-time in the league phase matches.
- 29.06 The positioning of pitch advertising perimeter boards is shown in <u>Annex E</u>. Any other kind of upright advertising must be positioned at least three metres from the boundary lines of the field of play and at least one metre from the goal net, and must be safe for players and referees.
- 29.07 All goals must be set up securely and in accordance with the *IFAB Laws of the Game* and UEFA's instructions. No additional structural elements or physical support may be used inside the net or in its immediate surroundings other than bars fixing the goal net to the ground and goal net stanchions behind and outside the net. Portable goals must not be used.
- 29.08 It is the responsibility of the host association to ensure that the area immediately adjacent to the pitch is safe for players and referees. This includes, but is not limited to, securely installing additional, high-quality, green artificial turf around the field of play if necessary.
- 29.09 Associations must respect the pitch cutting guidelines.
- 29.10 Associations must respect the applicable pitch protection maps for the MD-1 training sessions and the pre-match warm-ups.

Article 30 Artificial turf

- 30.01 With the exception of the finals, which must be played on natural turf, matches in the competition may be played on artificial turf in accordance with the *UEFA Stadium Infrastructure Regulations* and provided that such artificial turf is certified as FIFA Quality Pro.
- 30.02 The owner of the artificial turf and the host association are fully responsible for meeting the above requirements, in particular those related to:
 - a. maintenance work and ongoing improvement measures; and
 - b. safety and environmental measures as set out in the FIFA Quality Programme for Football Turf – Handbook of Requirements and the FIFA Quality Programme for Football Turf – Handbook of Test Methods.
- 30.03 The owner of the artificial turf and the host association must obtain sufficient warranties and/or guarantees related to the material and the installation from the manufacturer and the installer of the artificial turf.
- 30.04 UEFA cannot be held responsible for any damages to third parties resulting from the use of the artificial turf.

30.05 At the time the venue is announced to the UEFA administration, the host association must submit a copy of the relevant artificial turf certificate, which must still be valid on the date of the match in question.

Article 31 Floodlights

- 31.01 All matches must be played under floodlights. The average level of horizontal illuminance must be at least 1,400 Eh (lux) and the uniformity ratios must be U1 > 0.5 and U2 > 0.7. The average level of vertical illuminance must be at least 1,000 Ev (lux) and the uniformity ratios must be U1 > 0.4 and U2 > 0.5. Associations must ensure that floodlighting installations are maintained and provide UEFA with a valid lighting certificate issued within the previous 12 months. UEFA may conduct an independent assessment of lighting levels in stadiums and will notify the associations in good time of the results of such assessments and of any corrections to be made. All glare ratings (R_{G}) must be less than 50. The pitch illuminance levels should have a colour rendering (R_{a}) of at least 80.
- 31.02 Associations must ensure that floodlighting installations are maintained and provide UEFA with a valid lighting certificate issued within the previous 12 months. UEFA may conduct an independent assessment of lighting levels in stadiums and will notify the associations in good time of the results of such assessments and of any corrections to be made.
- 31.03 Full floodlighting must be provided for training sessions the day before the match and from two hours before kick-off, unless it is required earlier for operational purposes (e.g. calibration of goal-line technology). Furthermore, the use of LED floodlight entertainment (light show) may be permitted according to the principles determined in the UEFA Stadium Entertainment Lighting Guide. Any such use may only take place either before the warm-up, between the warm-up and the players leaving the tunnel for the match, or after the match. Any exceptions may be agreed with UEFA in specific circumstances (e.g. during a moment of silence).

Article 32 Football technologies

- 32.01 Certain football technologies may be used, if decided by UEFA, in accordance with the *IFAB Laws of the Game* and the relevant FIFA Quality Programmes.
- 32.02 Each association authorises UEFA and UEFA's suppliers to install the football technologies approved by UEFA for the competition in its stadium. The association and the stadium owner/operator must cooperate with UEFA and its suppliers and provide them with reasonable access to the stadium and stadium facilities at all times for this purpose (including for all purposes relating to the FIFA Quality Programme certifications). The association must not use or move, and must ensure that no third party other than UEFA or its suppliers uses or moves, any of the equipment or cabling installed at its stadium in connection with the approved football technologies.
- 32.03 Host associations may use pre-installed and certified goal-line technology (GLT) systems in the league phase, play-offs and quarter-finals, subject to the visiting

team's consent and UEFA's approval. The host association remains fully responsible for the operation of the system and bears all the associated costs.

V - Stadium Infrastructure

VI Equipment

Article 33 Applicable regulations

33.01 The UEFA Equipment Regulations apply to all matches in the competition, unless specified otherwise in these regulations.

Article 34 Playing attire approval

- 34.01 All teams must submit the playing attire approval form online to the UEFA administration for approval by the given deadline.
- 34.02 All equipment items worn or used during the finals must be free of any sponsor advertising. This provision applies:
 - a. to any event held at a stadium, from arrival at the stadium until departure from the stadium;
 - b. to any training session designated as official by the UEFA administration; and
 - c. at any official UEFA press conference.

Article 35 Colours

- 35.01 For all competition matches, teams must submit online the agreed playing attire colours to be worn for each match. The home team has the first choice as to which of its official sets of playing attires registered online it wears for its home matches.
 - In the qualifying competition, the proposed colours will be validated on-site by the referee team.
 - As of the play-offs, the proposed colours will be validated in advance by the UEFA administration.
- 35.02 In any case, if the referee notices on the spot that the colours of the two teams could lead to confusion, a final decision on the colours is taken in consultation with the UEFA match delegate and the UEFA administration. As a rule, in such cases it is the home team that has to change colours, for practical reasons.

Article 36 Numbers and names

- 36.01 Players must be allocated numbers between 1 and 23. If the number 1 is used, it must be worn by a goalkeeper.
- 36.02 For the finals, players must be allocated fixed numbers. These numbers must be displayed at chest height on the front of the shirts and the players' names must be added to the numbers on the back.
- 36.O3 In case an outfield player must take the position of goalkeeper during a match, each team must have an extra set of goalkeeper shirts without names or numbers in the same two colours as the regular goalkeeper shirts.

Article 37 Badges

- 37.01 The competition badge must appear on the free zone of the right shirt sleeve.
- 37.02 The reigning titleholder must wear the titleholder badge (instead of the competition badge) on the free zone of the right shirt sleeve.
- 37.03 The applicable UEFA campaign badge must be worn on the free zone of the left shirt sleeve.
- 37.04 None of the badges may be used in any other competition, or for any other purpose, including commercial or promotional activities, without UEFA's prior approval.

Article 38 Other team equipment

- 38.01 UEFA provides the participating associations with special equipment and issues guidelines for their use at all matches of the league phase, play-offs and quarter-finals.
- **38.02** For the finals, the special equipment provided to each participating association must be used, to the exclusion of any similar items.
- 38.O3 For the finals, only warm-up bibs provided by UEFA may be used during official training sessions, for the pre-match warm-ups held at the stadium and for the warm-up of substitute players during the match.

VII Ticketing

Article 39 Visiting team tickets

- 39.01 Host associations must make at least 5% of the total capacity of their stadium available exclusively to visiting supporters, in a safe and segregated area, having all the services operated and accessible as long as spectators have access to the stadium. In addition, visiting associations are entitled to purchase up to 200 top-category tickets (unless otherwise agreed between the two associations in question) for their VIP supporters, sponsors, etc. (see the relevant Articles of the UEFA Stadium Infrastructure Regulations and the UEFA Safety and Security Regulations).
- 39.02 An adequate number of complimentary and purchase tickets, to be fixed by mutual agreement, must be set aside for the visiting association for all matches of the league phase, play-offs and quarter-finals.
- 39.03 Visiting associations which have requested an allocation of tickets for the whole or part of the segregated area may return any unused tickets to the host association without payment up to seven days prior to the match, unless otherwise agreed by the two associations in writing. After this deadline the visiting association must pay for the whole allocation, irrespective of whether all the tickets have been sold.
- 39.04 The host association may reallocate tickets returned or not requested by the visiting association provided that all safety and security measures (as mentioned in the *UEFA Safety and Security Regulations*) are respected and that such tickets are not reallocated to supporters of the visiting association.

Article 40 Tickets with hospitality service

- 40.01 The ticket requirements for UEFA and its partners are set out in the 2022/28 Commercial Regulations governing the European Qualifiers, UEFA Nations League and friendly matches.
- 40.02 The official UEFA representatives and at least 20 representatives of the visiting association must be provided with complimentary top-category seats (and associated hospitality) in the VIP sector.

Article 41 Ticketing – finals

- 41.01 UEFA governs all aspects of the allocation, sale and distribution of tickets to matches in the finals (whether alone or as part of a package), including but not limited to quotas, production, prices, methods of distribution and sales conditions and channels. The host associations' duties with respect to ticketing matters are defined in the staging agreement with UEFA.
- 41.02 Any ticket or hospitality-related agreements and/or terms and conditions which are issued by UEFA must be complied with by the participating associations. Participating associations must provide to UEFA the support necessary to ensure

compliance with any such agreements and/or terms and conditions in case breaches or infringements occur within the participating association's territory and/or involve the participating association's fans or partners.

- 41.O3 Each association participating in the finals is entitled to complimentary and purchase tickets for its matches. UEFA will determine the quantity of tickets allocated to each participating association.
- 41.04 Purchase tickets are not paid for by the participating associations in advance of the finals but deducted from the association's current account with UEFA.

VIII Match Organisation

Article 42 Team arrivals

- 42.01 Visiting associations must arrange for their teams to arrive at the match venue no later than 24 hours before kick-off of all matches of the league phase, play-offs and quarter-finals.
- 42.02 During the finals, the teams must arrive at their assigned team hotel or be within a reasonable distance of the match venue no later than 24 hours before kick-off and in time for their media activities.

Article 43 Training sessions

- **43.01** The day before a match in the league phase, the play-offs and the quarter-finals, pitch conditions permitting, both teams are allowed to train for a maximum of one hour on the pitch on which the match is to take place. If holding such training sessions could render the pitch unfit for play the next day, an alternative training ground must be made available. Alternative training grounds must be approved by the UEFA administration in advance. If both teams wish to train at the same time, priority is given to the visiting team. Alternatively, both training sessions may be allowed at the stadium but limited to certain areas of the pitch, provided that the restrictions on the use of the pitch are communicated in writing to each team. Pitch watering ahead of a visiting team's official training session at the stadium must be agreed between the two associations in the league phase, play-offs and quarterfinals. In principle, the stadium's retractable roof should be in the same position for training sessions as anticipated for the match, subject to the prevailing weather conditions.
- **43.02** The day before each match in the finals, pitch conditions permitting, both teams are allowed to familiarise themselves with the pitch on which the match is to take place for a maximum of 45 minutes. In all cases, if holding such sessions could render the pitch unfit for play the next day, an alternative training ground must be made available. Alternative training grounds must be approved by the UEFA administration in advance. If both teams wish to use the same time slot, priority is given to the visiting team. In all cases, use of the field of play is subject to the limitations decided by the organiser in order to preserve the pitch for matchday. For this reason, goal-mouth areas are generally not accessible and training material cannot be used.
- 43.O3 In addition, during the league phase, play-offs and quarter-finals, the visiting team may hold private training sessions at a location to be agreed with the host association, but not at the match stadium.
- 43.04 The day before the match, pitch conditions permitting, the referee team may train on the pitch on which the match will be played. If such a training session is not possible as a result of pitch conditions or travel times, an alternative facility should be made available.

- 43.05 If the visiting team and/or referees cannot train at the stadium the day before the match for whatever reason (e.g. pitch conditions), they must be permitted to visit the stadium the day before the match.
- **43.06** If an association participating in the finals holds a public training session, it must comply with the instructions and guidelines issued by the UEFA administration. Participating associations may not exploit any commercial rights in relation to such public training sessions.
- 43.07 In case the visiting team requests a cool down after the match, it must be communicated at the matchday organisational meeting. Requests are subject to the approval of the host association, and, in some cases, local authorities, who may request further details (e.g. number of players, duration, type of exercises, etc.).

Article 44 Team hotels and training centres - finals

- 44.01 For the finals, UEFA provides each association a number of pre-selected team hotels with training centres. Should an association choose another training centre, then it must ensure full compliance with these regulations and cover all the related costs.
- 44.O2 All training centres used during the finals are considered official. The UEFA administration will issue specific instructions and guidelines regarding the use of such training centres.

Article 45 Match equipment

- 45.01 Balls must comply with the *IFAB Laws of the Game* as well as with the *UEFA Equipment Regulations*.
- 45.02 The host association must provide balls for all matches and training sessions of the league phase, quarter-finals and play-offs.
- 45.03 For matches and official training sessions during the finals, balls are supplied exclusively by UEFA.
- 45.04 The use of two-sided substitution boards (preferably electronic) is compulsory for all matches. For each match a minimum of two boards must be provided by the host association.

Article 46 Use of clocks and roofs

- 46.01 Before the match, the UEFA match delegate, in consultation with the referee, decides whether a stadium's retractable roof will be open or closed during the match. This decision must be announced at the match organisational meeting, although it may subsequently be altered at any time prior to kick-off if the weather changes, again in consultation with the referee.
- **46.02** If the match starts with the roof closed, it must remain closed until half-time or for the entire match. If the match starts with the roof open, only the referee has the authority to order its closure during the match, subject to any applicable laws issued by a competent state authority. Such a decision may only be taken if the weather

seriously deteriorates. If the referee does order the roof to be closed during the match, it must remain closed until half-time or for the entire match.

46.03 Stadium clocks may be used to show the amount of time played or remaining provided they are stopped at the end of normal time in each half, i.e. after 45 and 90 minutes respectively. This stipulation also applies in the event of extra time (i.e. after 105 and 120 minutes).

Article 47 Screens and footage of matches

- 47.01 Simultaneous transmissions, replays and delayed footage of the match being played in the stadium may be transmitted on the stadium's giant screen provided that the host association has obtained all the necessary third-party permission to transmit such footage, including permission from the UEFA match delegate, the host broadcaster producing the live international feed of the match and any relevant local authorities. However, the host association must ensure that replays and delayed footage are shown on the giant screen during the match only when the ball is out of play and/or during the half-time interval, the break before extra time (if any), the half-time interval during extra time (if any) and/or before the start of the penalty shoot-out (if any). Moreover, the host association must ensure that any footage shown on the giant screen under no circumstances includes any images that:
 - a. may have an impact on the playing of the match;
 - b. may be reasonably considered as controversial insofar as they are likely to encourage or incite any form of crowd disorder;
 - c. may display any public disorder, civil disobedience or any commercial and/or offensive material within the crowd or on the pitch;
 - consist of any action or any behaviour which is against the principles of fair play (including any images that are aimed at highlighting, directly or indirectly, any offside offence, foul or potential mistake of a referee);
 - e. are accompanied by sound.

The results of other matches can be shown on the scoreboard and/or giant screen during matches, and simultaneous transmissions and replays are authorised for press monitors and closed-circuit channels.

VAR and GLT replays may not be shown on existing screens in the stadium, unless UEFA decides otherwise.

- 47.02 Simultaneous or delayed transmissions on public screens outside the stadium in which a match is played (e.g. in a stadium of the visiting association or in a public place anywhere) may be authorised subject to:
 - a. a licence being granted by UEFA; and
 - b. authorisation being granted by the audiovisual rights holders in the territory of the screening and by the public authorities.

Article 48 Match protocol

- 48.01 The UEFA, FIFA, UEFA competition and UEFA Respect flags, the country flags of the two participating teams, and any other flag determined by UEFA must be flown horizontally at the stadium at all matches in the competition.
- **48.02** The countdown to kick-off must comply with the principles set by UEFA. For each match, the specific countdown must be communicated by the host association at the match organisational meeting.
- 48.O3 The walk-on music provided by UEFA must be played from when the players emerge from the tunnel until they have lined up, at which point the national anthems of both teams must be played (instrumental versions of no more than 90 seconds each). UEFA's pre-match protocol defines which flags and other items are carried onto the pitch and how these are displayed as part of the line-up ceremony.
- 48.04 At all matches in the competition, the players are invited to shake hands with their opponents and the referee team after the line-up ceremony as well as after the final whistle, as a gesture of fair play.

IX Teams and competition area

Article 49 Teams at the stadium

49.01 Both teams must be at the stadium at least 75 minutes before kick-off.

Article 50 Match sheet

- 50.01 Before each match, each team must confirm using the match sheet the 23 players in the squad and up to 11 team officials, one of whom must be a team doctor. The match sheet must indicate the number and, if applicable, the shirt name that each player will wear during the match.
- 50.02 The players indicated on the match sheet as forming the starting 11 must commence the match. These 11 players must include the goalkeeper and team captain and they must be clearly identified as such. All other players listed on the match sheet are designated as substitutes.
- 50.03 Each team must have its match sheet submitted by its competent association official at least 75 minutes before kick-off. Once both teams match sheets are submitted, they will be automatically exchanged 75 minutes before kick-off.

Article 51 Player replacements and substitutions

- 51.01 After the match sheets have been exchanged, no changes are allowed. Before the match has kicked off, the following exceptions are possible:
 - a. Any of the outfield players indicated on the match sheet as forming the starting 11 who cannot start the match due to physical incapacity may be replaced by one of the substitutes listed on the match sheet. The replaced player is taken off the match sheet and the team's quota of substitute players is reduced accordingly for the match in question. During the match, five players may still be substituted.
 - b. Any of the substitutes listed on the match sheet who cannot be fielded due to physical incapacity may not be replaced, which means that the quota of substitute players is reduced accordingly for the match in question.
 - c. Any of the goalkeepers listed on the match sheet who cannot be fielded due to physical incapacity may be replaced by goalkeepers not previously listed on the match sheet, subject to final approval by UEFA.

The association concerned must, upon request, provide the UEFA administration with the necessary medical certificates. Any change made to the players indicated on the match sheet as forming the starting 11 after the submission of the match sheet without providing due medical evidence will be automatically considered as a substitution, and the number of substitutions available to the team during the match will be reduced accordingly. The replaced player may take no further part in the match.

51.02 Up to five of the substitutes listed on each team's match sheet may take part in the match. Additionally, a sixth substitute listed on the match sheet may take part exclusively during extra time. Each team may use a maximum of three stoppages in play to make substitutions (one additional stoppage in extra-time can be used). Substitutions made before the start of the match, during half-time, between the end of normal playing time and extra time, and at half-time during extra time do not reduce the number of stoppages in play that can be used. A player who has been substituted may take no further part in the match.

Article 52 Competition area

- 52.01 The 11 team officials and 12 substitute players indicated on the match sheet, i.e. a total of 23 people, are allowed to sit on the team bench. Seating must be provided for 23 people. If the team bench provides fewer than 23 seats, the remaining number of seats must be accommodated behind or to the side of each team bench, with access to the dressing rooms. All the substitutes and the team doctor indicated on the match sheet must be seated on the team bench during the match.
- 52.02 During the match, substitutes are allowed to leave the technical area to warm up in the pre-defined area confirmed by the referee. In principle, five substitutes per team are allowed to warm up at the same time; however, if space does not permit, the referee may decide to limit the number of substitutes allowed to warm up simultaneously to three per team. The team fitness coach indicated on the match sheet may join the players warming up and is responsible for ensuring that the referee's instructions are respected.
- 52.03 Smoking is not allowed in the technical area. This includes the use of electronic cigarettes.
- 52.04 The use of any electronic communication equipment and/or systems is regulated by the *IFAB Laws of the Game* and the relevant instructions issued. Under no circumstances may any such systems be used by teams in connection with any kind of refereeing decision or matter.

X Refereeing

Article 53 Referee team and referee liaison officer

- 53.01 The *General Terms and Conditions for Referees officiating at UEFA Matches* apply to the referee teams appointed for the competition.
- 53.02 The referee team is composed of the referee, two assistant referees, the fourth official and (if appointed) two or more video assistant referees.
- 53.03 The referee team is taken care of by a referee liaison officer, who is an official representative of the host association.
- 53.04 Directly after the match, the referee validates the official match report.

Article 54 Appointment and replacement of referees

- 54.01 The Referees Committee appoints the referee team for each match. Only referees whose names appear on the official FIFA list of referees are eligible. The Referees Committee's decision is final.
- 54.02 UEFA arranges for the referee team to arrive at the venue the day before the match. If a member of the referee team does not arrive at the match venue by the evening before the match, the UEFA administration and the teams must be informed immediately. The Referees Committee takes the appropriate decisions, which are final.
- 54.O3 Any referee, assistant referee or video assistant referee who becomes unfit to officiate, or is otherwise incapacitated before or during a match, is replaced by another member of the referee team as follows, in accordance with the *IFAB Laws of the Game*:
 - a. The referee is replaced by the fourth official or by the video assistant referee if one has been appointed and is available on-site, or by an assistant referee.
 - b. An assistant referee is replaced by the fourth official or by the reserve assistant referee if one has been appointed.
 - c. A video assistant referee is replaced by the assistant video assistant referee (if certified as video assistant referee) or by the referee if the latter is unfit to referee but able and certified to serve as video assistant referee.

If necessary, the match will take place without video assistant referees and/or without a fourth official.

Article 55 Procedure in case of severe injury to players

55.01 In the event of a suspected concussion the referee stops the game to allow the injured player to be assessed by the team doctor, in accordance with Law 5 of the *IFAB Laws of the Game*. In principle this should take no more than three minutes, unless a serious incident requires the player to be treated on the field of play or immobilised on the field for immediate transfer to hospital (e.g. spinal injury).

55.02 Any player suffering a head injury that requires assessment for potential concussion will only be allowed to continue playing after the assessment, on specific confirmation by the team doctor to the referee of the player's fitness to do so.

Article 56 Video assistant refereeing and goal-line technology

- 56.01 Video assistant refereeing (VAR) and goal-line technology (GLT) may be used in accordance with the *IFAB Laws of the Game* for the purpose of assisting the referee.
- 56.02 No sources or systems other than the official VAR system may be used by the referee to review replays during the match.
- 56.O3 VAR may be used in any and all matches of the competition. The decision as to whether VAR should be used for a specific match is at the sole discretion of the referee, and that decision is final. The non-use of VAR for part or all of the match, whether due to the referee's decision or technical failure or unavailability, in no way prejudices the validity of the referee's decisions, which are final in all cases.
- 56.04 GLT is used in all matches of the finals to help the referee determine whether a goal has been scored. The referee's decision is final in all cases.
- 56.05 In the event of technical failure, matches may take place or continue without the use of GLT. The non-use of GLT in no way prejudices the referee's decisions, which are final in all cases.

XI Disciplinary Law and Procedures

Article 57 UEFA Disciplinary Regulations

57.01 The provisions of the *UEFA Disciplinary Regulations* apply for all disciplinary offences committed by associations, officials, members or other individuals exercising a function at a match on behalf of an association, unless the present regulations stipulate otherwise.

Article 58 Yellow and red cards

- 58.01 As a rule, a player or a team official sent off the field of play and/or its immediate surroundings, including the technical area, is automatically suspended for the next match in the competition. In the event of a serious offence, the UEFA Control, Ethics and Disciplinary Body is entitled to augment this punishment, including by extending it to other competitions.
- 58.02 During the league phase, players and team officials are suspended for the next competition match after two cautions and any subsequent even-numbered caution (e.g. fourth, sixth).
- 58.03 Cautions and pending yellow-card suspensions expire at the end of a team's involvement in the competition.
- 58.04 For the finals, cautions that have not resulted in a suspension and pending yellowcard suspensions expire on completion of the quarter-finals.

Article 59 Protests and appeals

- 59.01 Protests and appeals against decisions by the UEFA Control, Ethics and Disciplinary Body must be lodged and any applicable fee paid in accordance with the relevant provisions of the UEFA Disciplinary Regulations, with the exception of the following deadlines being applicable to the finals:
 - a. a protest and the proof of payment of the protest fee must reach the UEFA Control, Ethics and Disciplinary Body within 12 hours of the end of the match in question;
 - b. a declaration of the intention to appeal against a decision by the UEFA Control, Ethics and Disciplinary Body must be lodged within 24 hours of notification of the relevant decision with grounds.

XII Financial Provisions

Article 60 Financial rules – whole competition

- 60.01 The amounts paid by UEFA are gross amounts. As such they cover any and all taxes, levies and charges.
- 60.02 The UEFA administration resolves any disputes concerning the settlement of accounts by the participating associations. Such decisions are final.

Article 61 Financial rules – league phase, play-offs and quarter-finals

- 61.01 Subject to the financial provisions of the 2022/28 Commercial Regulations governing the European Qualifiers, UEFA Nations League and friendly matches, the host association retains its match-related earnings and bears all the costs of organising a league phase, play-off or quarter-final match (including any taxes, levies and charges).
- 61.02 The fee for the league in which the association participates is credited to the association's current account with UEFA four weeks before the first match in the competition. The additional fee for the group winners in each league is paid out one month after the end of the league phase.
- 61.03 The host association pays for the board and lodging of the referee team, as well as for their transport within its territory, for all matches of the league phase, play-offs and quarter-finals. UEFA pays the referee team's international travel expenses and daily allowances.
- 61.04 Unless agreed otherwise by the associations concerned or stipulated otherwise in these regulations, visiting associations pay for their own travel, board and lodging.

Article 62 Financial rules – finals

- 62.01 The financial provisions for the finals, including the settlement of organisational costs, are defined in the contract between UEFA and the host association. Detailed financial information of relevance to all participating associations will be communicated at the workshop organised in conjunction with the draw for the finals.
- 62.02 The fee for the participants in the finals is credited to each association's current account with UEFA, while the cost of purchase tickets and any additional services is debited.
- 62.03 For the finals, UEFA provides local ground transport within the host city or cities for a maximum of 50 persons per delegation. Any additional transport must be arranged and paid for by the associations themselves.
- 62.04 UEFA organises and pays for accommodation in the team hotels on the basis of a standard arrangement for 50 persons per delegation. The associations are

responsible for and bear the cost of any board and additional lodging arrangements.

- 62.05 No international travel costs and no daily allowances are paid to the participating associations as these are covered by the fee.
- 62.06 The participating associations will receive the balance of the total amount due to them within three months of the finals ending.

XIII Exploitation of the Commercial Rights

Article 63 Commercial rights – general

- 63.01 The 2022/28 Commercial Regulations governing the European Qualifiers, UEFA Nations League and friendly matches govern the rights, duties and responsibilities of all parties regarding the commercial rights.
- 63.02 Associations must obtain all necessary third party rights and consents that are required in order for them to comply with this chapter and, upon request, must supply UEFA free of charge with the necessary documentation (including any third party consents) required to allow UEFA to use and exploit its rights under these regulations.
- 63.03 On registering for the competition, associations must grant UEFA the non-exclusive right to use photographic, audiovisual and visual material of their team, players, coaches, officials and other employees (including their names, relevant statistics, data and images), as well as the association imagery and stadium imagery, free of charge for: (a) the staging and organising of the competition (and future editions of the competition), (b) non-commercial, promotional and/or editorial purposes (including the use of such material in the multilateral production of television and media promotion and coverage of the competition and on/for UEFA's digital services), and/or (c) other purposes reasonably designated by UEFA. Any such use may occur after the competition and may include references to and/or branding of third parties, including commercial affiliates, provided that no direct association is made by UEFA between individual players or associations and any commercial affiliate. On request, the associations must supply UEFA free of charge with all appropriate material as well as with the necessary documentation required to allow UEFA to use and exploit such rights in accordance with this paragraph.
- 63.04 The host associations shall ensure that, as a minimum, their ticketing and media accreditation terms and conditions for the matches stipulate that:
 - a. no person may conduct any promotional or commercial activity at the match stadium, without the prior written approval of UEFA;
 - b. tickets must not be used for any commercial purposes such as for promotion, advertising, use as a prize in a competition/sweepstake, or as part of a hospitality or travel package without the prior written approval of UEFA;
 - c. all people attending the match acknowledge that use may be made (free of charge) of their voice, image and/or likeness in still images and audio/visual transmissions relating to the match;
 - d. no person attending the match may, without UEFA's prior written approval, collect, record, transmit and/or exploit any sound, image, data, statistics and/or description of the match for any purpose other than for private use.

Article 64 Commercial rights - finals

- 64.01 UEFA owns and has the sole right, to the exclusion of the participating associations and any other party, to exploit all the commercial rights to the finals, including those arising at, and relating to, the official training centre of each participating association. UEFA may exercise its right to exploit these commercial rights at its sole discretion and on a worldwide basis.
- 64.02 UEFA has the exclusive right to undertake the multilateral production of television and media coverage for the finals, including all matches and other official events, in particular in order to promote the competition and the participation of the relevant associations. In order to fulfil this role, the host broadcaster will film and produce a wide range of materials for UEFA's own use and also for the production of material for distribution on a worldwide basis to the official broadcast partners and other UEFA-appointed media outlets for the overall benefit, coverage and promotion of the competition and, in particular, the finals. Each association participating in the finals, including its teams and officials (in particular its press officers), is required to cooperate to the fullest extent possible to facilitate host broadcaster operations, including in respect of access to and the obtaining of consents from players, coaches and other team officials for the purposes of interviews, in order to best promote the competition as a whole.
- 64.03 The commercial rights arising at and relating to the official training centre of each participating association commence the moment the team arrives at the team hotel. They terminate upon conclusion of the finals.
- 64.04 Each participating association must provide all necessary assistance and cooperation to UEFA in taking any and all legal and other measures that UEFA, at its sole discretion, deems appropriate to prohibit, prevent and stop any unauthorised exploitation of the commercial rights to the finals and to ensure that all the commercial rights remain owned and exercised solely and exclusively by UEFA without restriction. In this regard, no association may use or exploit, directly or indirectly, any commercial rights to the finals without the express prior written agreement of UEFA and subject to such conditions as UEFA may require. Each association must ensure that its players, coaches, officials and other employees as well as its partners, commercial rights to the finals without UEFA's express prior agreement, which may be granted or withheld at its sole discretion.
- 64.05 From the moment their teams arrive at the team hotel until the conclusion of the finals, participating associations may not display (including on any clothing) any third party commercial identification or branding in any stadium or official training centre of the finals, or at any official UEFA press conference, other than:
 - a. on kit used at unofficial training sessions;
 - b. in the indoor press conference facility at their official training centre (or another press conference location approved by UEFA) when used for unofficial events/ activities;

- c. manufacturer's identification on kit, in accordance with the UEFA Equipment Regulations.
- 64.06 Associations participating in the finals may be permitted to make coaching films, which must not be used for any purposes whatsoever other than for the instruction of players, referees and officials of the relevant associations. Permission to film and produce such coaching films must be obtained from the UEFA administration in writing. Such permission sets out any relevant financial and other conditions. Available space and locations for the relevant film crews are limited and any such requests for permission must be submitted to the UEFA administration at least 30 days before the start of the finals. All practical filming arrangements, including access, working areas, number and size of crews, types of camera, etc., are communicated by UEFA in advance by circular letter or a similar means of communication. All intellectual property rights in and to any and all material recorded for such purposes must be assigned to UEFA in writing and, if so requested by UEFA, a copy of all relevant film material provided to UEFA within 24 hours of any such request being made. No other filming, recording or photography is permitted at any event held at a stadium, at any training session designated as official by UEFA (excluding the training session on the day before the match (or part thereof) that is open to the media), at any official UEFA press conference or otherwise at any official event during the finals without UEFA's prior approval.
- 64.07 On registering for the competition, associations must grant UEFA the non-exclusive right, if such association qualifies for the finals, to use and/or sub-license the right to use free of charge the association's imagery for incorporation into commercial and promotional merchandise and materials (together with packaging and promotional materials for such merchandise and materials) provided that any such merchandise and materials: (a) relate to the finals, (b) include the competition name and/or a competition logo (or the name and/or logo of the finals), (c) include association imagery from each of the other participating associations and (d) do not give undue prominence to the association imagery of any one participating association or group of participating associations. The requirements specified in (c) and (d) do not apply to the use of the association imagery of the participating association that wins the competition where such association imagery is featured in images of the celebration of its victory following the final match (for example, photographs of the presentation and lifting of the trophy). Such merchandise and materials may be sold or distributed free of charge and may include customary references to and/or branding of any manufacturer, distributor and/or provider of the relevant merchandise and materials, provided that no such reference or branding implies an endorsement of any such third party or its products and/or services by any participating association. This paragraph does not relate to the imagery of any association's players.
- 64.08 Each participating association must support and ensure that its players, coaches, officials and other employees support the commercial programme established by UEFA to exploit the marketing rights to the finals, including the promotional programmes run by UEFA and its commercial affiliates (e.g. ball boys/girls, player escorts, match-ball carriers, flag bearers, player of the match awards and stadium

tours). In this regard, each association must ensure that its players, coaches, officials and other employees do not use or otherwise exploit, directly or indirectly, any commercial rights to the finals without UEFA's express prior agreement, which may be granted or withheld at its sole discretion.

- 64.09 Further to Paragraph 41.02, associations shall not, and shall ensure that their team sponsors and other commercial partners do not, directly or indirectly, use tickets to matches in the finals for advertising, sales promotions or any other commercial purposes other than as expressly permitted under their ticket allocation agreement. This includes, for example, offering for sale tickets that are intended for resale or are intended to be bundled with travel or accommodation, or using tickets as premiums, giveaways or prizes in a competition, contest or sweepstake. The operation of any promotion that explicitly, implicitly or otherwise includes tickets to matches in the finals shall be considered an infringement of this rule.
- 64.10 UEFA declines all responsibility and liability in the event of any conflict between any agreement entered into by an association and any arrangement entered into by UEFA relating to the exploitation of the commercial rights to the finals.

XIV Media Matters

Article 65 Media requirements – league phase, play-offs and quarterfinals

- 65.01 Annex A of the 2022/28 Commercial Regulations governing the European Qualifiers, UEFA Nations League and friendly matches and the National Associations Manual set out the media requirements for the league phase, the quarter-finals and the playoffs.
- 65.02 The UEFA administration may issue further media requirements in respect of both standard and so-called double productions by circular letter in due course.

Article 66 General media matters - finals

- 66.01 Each participating association must appoint a dedicated English-speaking press officer to coordinate media matters with UEFA and the media in accordance with UEFA's rules and regulations. The association's press officer must attend all media activities and ensure that the team meets all its media obligations in connection with each match.
- 66.02 Teams must cooperate to the fullest extent possible with access and interview requests from UEFA media platforms before, during and after the competition. Each team must provide UEFA with access to all players in their squad, the head coach and the assistant coach for a squad access day in order to gather the following content for host broadcaster operations and UEFA digital platforms:
 - a green screen filming session with all players, the head coach and the assistant coach;
 - a photography session, at two stations, with all players, the head coach and the assistant coach;
 - a digital/corporate content session with ten players and the head coach;
 - an interview session with two players and the head coach.

UEFA and the association must agree in advance on the date, time and location of the squad access day and on which players will be made available. Each team's squad access day must take place no later than four days before the team's first match in the finals unless alternative arrangements are agreed by the team and UEFA.

- 66.03 Each team must make two players, or its head coach and one player, available two days before each match for sit-down interviews with UEFA. If a selected player becomes unable to participate, the association must inform UEFA as soon as reasonably possible and must ensure that another player, or a suitable alternative accepted by UEFA, is made available as a replacement.
- 66.04 For the finals, all team media activities at the match stadium are coordinated by UEFA.

- 66.05 Access devices for matches in the finals and official media activities are managed and distributed by UEFA.
- 66.06 In accordance with UEFA's specifications, each team must hold a daily media activity, in the form of a press conference, mixed-zone interviews or an alternative format agreed with UEFA in advance. In addition, teams may hold only one fully closed training session before each match. All other training sessions must be open to the media for at least 15 minutes.
- 66.07 For the finals, the following restrictions apply:
 - a. No media representatives are allowed on the field of play before, during or after the match, with the exception of UEFA-approved camera crews and audiovisual rights holders conducting UEFA-approved activities including, but not limited to, MD-1, pre- and post-match presentations and interviews.
 - b. No media representatives may enter the tunnel, with the exception of UEFAapproved camera crews and audiovisual rights holders conducting UEFAapproved activities.
 - c. No media representatives may enter a team dressing room prior to the team's arrival, with the exception of UEFA-approved camera crews to film the players' shirts and equipment.
 - d. Subject to the agreement of the team(s) in question, these crews may also film the players inside the dressing room(s).
 - e. Each audiovisual rights holder may record a brief presentation in a team dressing room, subject to the team's prior agreement.

Article 67 Media activities on the day before the match - finals

Both teams must make their training session on the day before the match open to 67.01 the media for at least 15 minutes, in accordance with the schedule agreed in advance with UEFA. These official training sessions must be arranged by the two teams and UEFA together, so that the media can attend both. In principle, these official training sessions take place at the match stadium, unless otherwise agreed in advance with UEFA. Each team may decide whether the entire training session or only the first 15 minutes are open to the media. If a team decides to open only 15 minutes up to the media, the team may film the entire training session itself and make the footage available to HB, upon request. No other media activities are permitted during the closed part of the training session. Should a team allow its own photographer to attend an entire training session, of which only 15 minutes are open to the media, this team photographer must, upon request, provide UEFA with photos that it can make available to the international media. Teams are allowed to film the closed part of their training session for technical analysis purposes with no obligation to provide access to broadcasters. Such footage may not be published by the association or distributed to representatives of the media. Training sessions that start earlier than scheduled must nevertheless be open for the advertised period of 15 minutes. If a team does not intend to hold a training session on the day before the match, the training session held the previous day (two days before the

match) must be open to the media and will be considered as the official pre-match training session. UEFA must be informed at least 24 hours in advance.

- 67.02 Each team must hold an official UEFA press conference at the match stadium the day before each of its matches. These press conferences are coordinated by UEFA and the participating teams to avoid schedule clashes and to meet media deadlines. In principle, the official time slots defined by UEFA must be respected. If no agreement can be reached, UEFA's decision is final. The pre-match press conference must be attended by the head coach and at least one player. This obligation also applies to suspended head coaches. UEFA-provided backdrops must be used at all official UEFA press conferences.
- 67.03 Each team must make its head coach and at least one player available on the day before each match for interviews with the host broadcaster and any live audiovisual rights holder from its own country and the country of the opposing team.

Article 68 Matchday media activities – finals

- 68.01 Interviews are not permitted during the match on the field of play itself or in its immediate vicinity.
- 68.02 Interviews are coordinated by UEFA in predetermined locations and according to the following rules:
 - a. Each team must make its head coach and/or a player on the match sheet available for two pre-match interviews with the host broadcaster or the main audiovisual rightsholder from its country, as determined by UEFA. These interviews can take place any time between the team's arrival at the stadium and the end of the warm-up. The timings must be agreed by the team and UEFA. Any additional pre-match interviews are subject to the agreement of the team.
 - b. Half-time interviews may be conducted with the head coach, the assistant coach or the players, subject to their agreement.
 - c. Each team must make its head coach or one player available for a super-flash interview with the host broadcaster or the main audiovisual rights holder from its country as determined by UEFA. This interview takes place immediately after the final whistle on or next to the pitch. Additional super-flash interviews are subject to the agreement of the team.

- d. Flash interviews and indoor studio interviews are obligatory and take place after the match. Each team must provide three interviews with the main audiovisual rights holder of the country of their NA, two interviews with each of the other unilateral audiovisual rights holders, and one interview with each of the audiovisual rights holders operating in any multilateral flash interview position(s). The head coach, if requested, must be available for at least four of the above interviews, including at least one with an audiovisual rights holder operating in a multilateral flash interview position. The players made available for the above interviews must include the UEFA Player of the Match. Players only provided for post-match super-flash interviews are not considered as fulfilling the minimum requirements for flash interviews and indoor studio interviews. Teams must ensure that the head coach and players are available for such interviews within 15 minutes of the end of the match, except in exceptional circumstances.
- e. Players selected for doping controls may conduct post-match interviews upon approval of the UEFA doping control officer and provided that the player is escorted by a chaperone appointed by the UEFA doping control officer.
- f. If a team's head coach is suspended for the match, or is sent off during the match, the team may provide the assistant coach for the post-match interviews instead of the head coach.
- g. Teams must fulfil interview requests from audiovisual rights holders before conducting interviews with their national association media platforms.
- 68.O3 The official post-match UEFA press conferences at the match stadium are coordinated by UEFA and must start no later than 20 minutes after the final whistle. Both teams are obliged to make their head coach, as well as the UEFA Player of the Match, available for the press conference. After the final, the UEFA Player of the Tournament must attend the press conference. The team press officer may be asked to provide interpretation if the head coach speaks a different language than the team's association. If the head coach is suspended for the match, or is sent off during the match, the team may choose to make the assistant coach available for the post-match press conference instead of the head coach.
- 68.04 After the match, a mixed zone is set up for the media on the way from the dressing rooms to the team transport area. This area accessible only to coaches, players and representatives of the media is divided into areas with different access points, as determined by UEFA. All the players who participated in the match, including fielded substitutes, are obliged to pass through the mixed zone. In addition, a minimum of three players who participated in the match per team must conduct interviews in the designated areas of the mixed zone.
- 68.05 After the match, teams are responsible for ensuring that all relevant players that have won official UEFA awards (including, for example, UEFA Player of the Match or UEFA Player of the Tournament) attend the relevant official event, ceremony, press conference or presentation.

XV Closing Provisions

Article 69 Implementing provisions

69.01 The UEFA administration is entrusted with the operational management of the competition and is therefore entitled to take the decisions and adopt the detailed provisions and guidelines necessary for implementing these regulations (including the *National Associations Manual*).

Article 70 Unforeseen circumstances

70.01 Any matters not provided for in these regulations, such as cases of force majeure, will be decided by the UEFA Emergency Panel or, if not possible due to time constraints, by the UEFA President or, in his absence, by the UEFA General Secretary. Such decisions are final.

Article 71 Non-compliance

71.01 Any breach of these regulations may be penalised by UEFA in accordance with the UEFA Disciplinary Regulations.

Article 72 Court of Arbitration for Sport (CAS)

72.01 In case of litigation resulting from or in relation to these regulations, the provisions regarding the Court of Arbitration for Sport (CAS) laid down in the UEFA Statutes apply.

Article 73 Annexes

73.01 All annexes form an integral part of these regulations.

Article 74 Authoritative version

74.01 If there is any discrepancy in the interpretation of the English, French or German versions of these regulations, the English version prevails.

Article 75 Adoption and entry into force

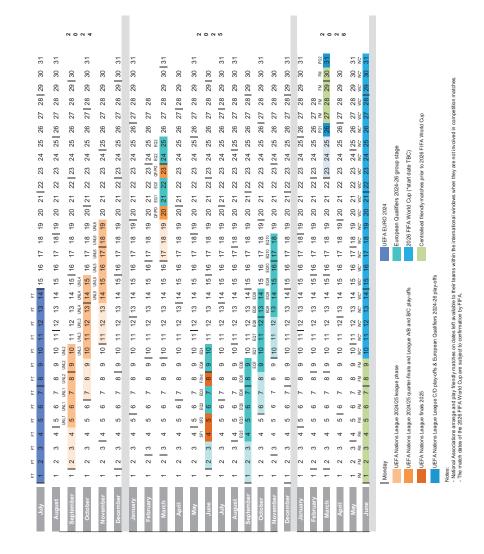
75.01 These regulations were adopted by the UEFA Executive Committee on 2 December 2023 and come into force on 11 December 2023.

For the UEFA Executive Committee:

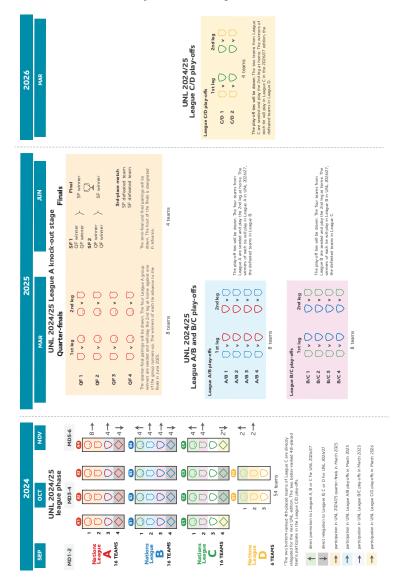
Aleksander Čeferin President Theodore Theodoridis General Secretary

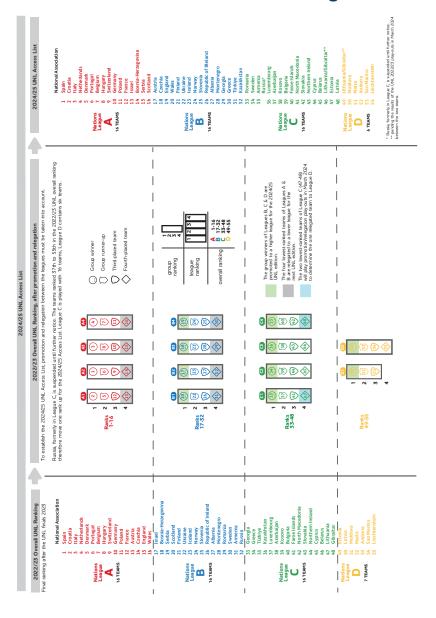
Hamburg, 2 December 2023

Annex A 2024-26 National Team Match Calendar



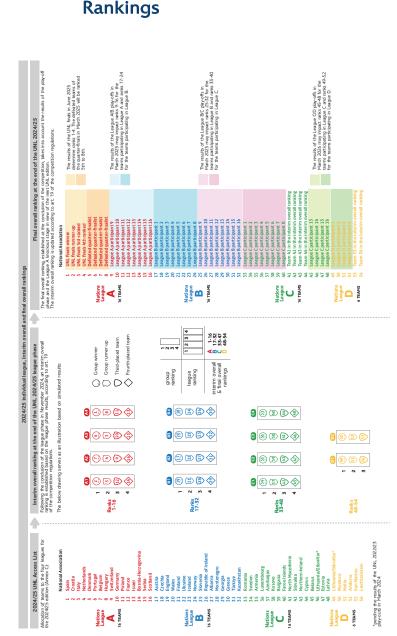
Annex B Competition System





Annex C 2024/25 UEFA Nations League Access List

Annex C - 2024/25 UEFA Nations League Access List



Annex D 2024/25 Final UEFA Nations League Rankings

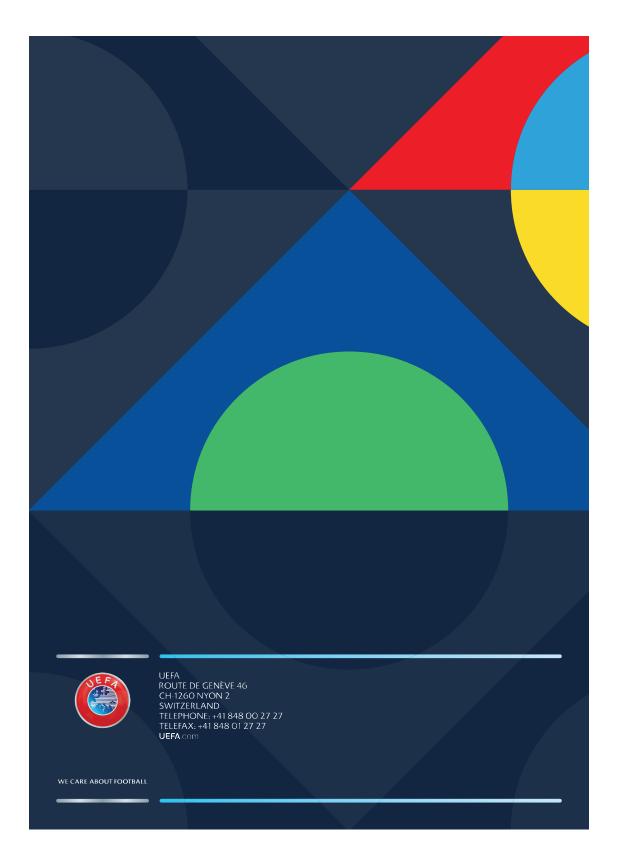
Annex D - 2024/25 Final UEFA Nations League Rankings

Annex E Pitch Organisation



- 1. Advertising boards
- 2. Technical area
- 3. Team benches
- 4. Warm-up areas
- 5. Pitchside halfway camera
- 6. Host broadcaster cameras
- 7. Reverse-angle cameras
- 8. Additional TV cameras (reserved area of minimum 10x2m
- 9. Remote photo and TV cameras in front of boards
- 10. Photographers

Note: Diagram shows standard pitch set-up. All details subject to individual stadium conditions. All pitchside equipment to be positioned so that it does not present any danger to the players, coaches and match officials.





FOOTBALL RULES simplified Laws of the game



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INTRODUCTION

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ABOUT THESE RULES

Football, the world's most popular sport, has one of sport's smallest Law/Rule books. However, like any Rule book, The IFAB's official 'Laws of the Game' is very detailed and uses technical and sometimes complex language.

Consequently, many people who watch, play, coach, referee or report on the game have asked for a simpler version which gives a shorter but clear overall picture. Therefore, we created "Football Rules", a reduced version of the official Laws of the Game. Whilst the Laws are mainly intended for referees, the Football Rules use simpler language and a different structure, to make the Laws easier to understand for everyone. Each Rule has a link to the corresponding sections in the Laws of the Game for those who want more information or the official wording.

The term "rules" and the other terms used in this version (e.g. 'pitch' instead of 'field of play', penalty 'spot' instead of penalty 'mark' or 'penalties' instead of 'kicks from the penalty mark') were chosen to reflect widely used words and terms.

There is a simpler structure with a focus on 'what should happen?' and 'what happens if...' something occurs which is not expected or allowed.

One of football's key attractions is its simplicity. Hopefully, these "Football Rules" will provide an easier understanding and appreciation of the Laws for everyone, and will enhance the game's attractiveness for participants and spectators, wherever they are in the world, and at whatever level of the game.

If you have any questions, they can be sent to: lawenquiries@theifab.com

ACKNOWLEDGEMENTS

Special thanks to Daniel Bennett, Alex Feuerherdt, Duane Dell'Oca & Maciej Leśnik for their detailed contributions and assistance in helping ensure that these "Football Rules" reflect the needs of all football stakeholders who are interested in gaining a clearer understanding of the Laws of the Game.



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PITCH / FIELD OF PLAY

REQUIREMENTS

The pitch must be rectangular and marked with clear, unbroken lines, which are usually white but can be another colour.

All lines on the pitch are part of the area they enclose, e.g. if a foul/handball is committed by a defender on the penalty area line, it is considered to have occurred inside the penalty area and a penalty kick is awarded.

All lines must be of the same width, which must not be more than 12 cm (5 in).

The longer lines on the side of the pitch are the touchlines.

The shorter lines at the end of the pitch are the goal lines.

In adults' football, the dimensions are:

- Touchline: 90 to 120 m (100 to 130 yds)
- Goal line: 45 to 90 m (50 to 100 yds)

For dimensions for international games, click here.

The pitch is divided into two equal halves by a halfway line. There is a centre spot at the midpoint of the halfway line and a centre circle with a radius of 9.15 m (10 yds) marked around it. The pitch dimensions for youth/children's football may be smaller.

No advertising is allowed on the pitch (including inside the goals, technical areas and the VAR referee review area (RRA)) at any time during a game.

A player who makes unauthorised marks on the pitch must be shown a yellow card.

*Also see Corner Area and Flags, Goal Area, Penalty Area, Referee Review Area (RRA), Technical Area.



PENALTY AREA

DEFINITION

The penalty area (box) is the larger rectangular area of the pitch. Two boundary lines are drawn at right angles to the goal line, 16.5 m (18 yds) from the inside of the goalposts. These lines extend into the pitch for 16.5 m (18 yds) and are joined by a line running parallel with the goal line. A penalty spot is marked 11 m (12 yds) from the middle of the goal. A semi-circle line (penalty arc) is drawn outside the penalty area, 9.15 m (10 yds) from the penalty spot.



GOAL AREA

DEFINITION

The goal area is the smaller rectangular area of the pitch, which is inside the penalty area. Two boundary lines are drawn at right angles to the goal line, 5.5 m (6 yds) from the inside of the goalposts. These lines extend into the pitch for 5.5 m (6 yds) and are joined by a line running parallel with the goal line. Goal kicks are taken from this area.

CORNER AREA & FLAGS

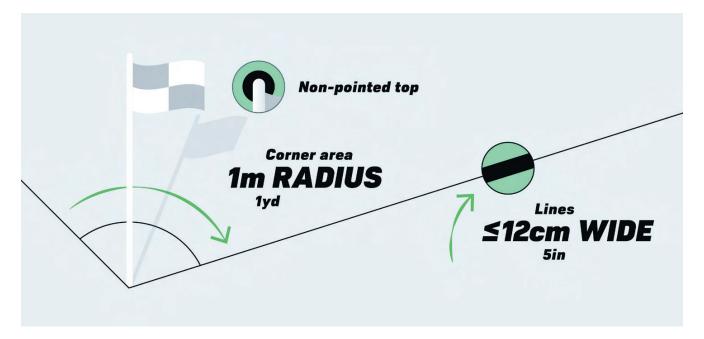
REQUIREMENTS

The pitch must have a corner flag (a post with a flag at the top) at each of its four corners. Corner fl gs must be at least 1.5 m (5 ft) high and must not be pointed or dangerous.

Players must not move the corner flag to take a corner kick or throw-in.

There is a curved line (arc) drawn inside the pitch from the touchline to the goal line with a radius of 1 m (1 yd) from the corner flag. When a corner kick is taken, part of the ball must be on or overhanging this line or fully inside the line.

Sometimes, a small line can be marked outside the pitch 9.15 m (10 yds) along the touchlines and/or goal lines to help opponents stay at least 9.15 m (10 yds) away at a corner kick.



At most levels, if there are no or not enough corner flags or if one b eaks, the game should still be played.



TECHNICAL AREA

REQUIREMENTS

Team officials, substitutes and substituted players are not allowed on the pitch without the referee's permission. Each team usually has their own separate (technical) area, just outside the touchline.

At many levels of football, these areas are not marked – they are often called 'benches'.

At higher levels of football, where these areas are marked out, they are called 'technical areas', and there are some specific requirements:

- the area must be at least 1 m (1 yd) from the touchline
- the area should not extend more than 1 m (1 yd) on either side of the seating area
- competition rules will state how many people are allowed in the technical area (competition rules usually require them to be named on the team list)
- people in the technical area must behave responsibly. If they do not, they may be shown a red or yellow card
- only one person from each team is allowed to stand and coach at any one time

REFEREE REVIEW AREA (RRA)

DEFINITION

Where the video assistant referee (VAR) system is being used, the referee review area (RRA) is marked outside the pitch, usually near the halfway line. The RRA is for 'on-field reviews', where the referee watches the replays provided by the VAR.



GOALS

REQUIREMENTS

There must be a goal at each end of the pitch in the middle of the goal line. Goals consist of two vertical goalposts joined at the top by a crossbar, all of which must be white.

Goals for adults' football must be 7.32 m (8 yds) wide and 2.44 m (8 ft) high. Smaller goals are allowed for youth/children's football.

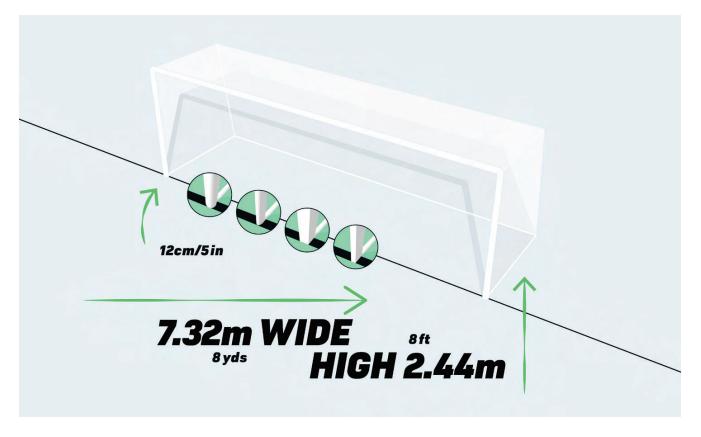
The posts and crossbar of both goals must be the same width (maximum 12 cm / 5 in) and shape (square, rectangular, round, elliptical or a mixture of these shapes).

For safety reasons, all goals (including portable goals) must be securely fi ed to the ground.

Nets are not compulsory, but if they are used, they must be fi ed to the goalposts, crossbar and the ground, making sure that the goalkeeper has enough space to move.

If the crossbar breaks, it must be replaced or fixed. A rope or any other flexible or dangerous material cannot be used to replace the crossbar. Therefore, if it cannot be suitably replaced or fixed, the game must be abandoned.

Cameras and/or microphones are not allowed to be in or attached to the goalposts, crossbars or goal nets.





BALL

REQUIREMENTS

The ball must be round and made of a safe and suitable material. Its size depends on the age of the players, e.g. smaller balls are used for youth/ children's football.

The Laws give the required ball size, weight and pressure. The ball must be pumped up (inflated) so that it is not soft or too hard.

WHAT SHOULD HAPPEN?

The referee must check the ball before the game starts and at any time during the game when:

- the ball sounds or feels flat
- players complain about the ball
- the ball is changed (unless a multi-ball system is being used; in this case, the referee must check all the balls before the game starts)

The ball cannot be changed without the referee's permission, except when a multi-ball system is being used.

WHAT HAPPENS IF...

the ball bursts or goes flat while it is in play?

The referee drops the ball for one player of the team that last touched the ball (defending team goalkeeper if in the penalty area).

the ball bursts or goes flat during a stoppage?

The game restarts as if the ball had not burst or gone flat.

the ball bursts or goes flat at a penalty kick or during penalties, after it has been kicked and before it touches another player or rebounds off the goalposts or crossbar?

The penalty kick is retaken.

the ball bursts or goes flat at a penalty kick or during penalties, after it has been kicked and after it touches another player or rebounds off the goalposts or crossbar?

Penalty kick: play restarts with a dropped ball. **During penalties:** the kick is recorded as 'missed'.



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PARTICIPANTS



PLAYERS & SUBSTITUTES

REQUIREMENTS

The game is played by two teams of no more than 11 players each. One of the players must be a goalkeeper.

A game cannot start or continue if a team has fewer than seven players.

A team list with the names of all the players and substitutes (and sometimes team officials) is usually given to the referee before kick-off. If the competition rules do not require a team list, the referee must be given the names of the substitutes before kick-off. Substitutes are extra players who may replace team-mates during a game (see: Substitutions).

An outfield player may change places with the goalkeeper, as long as the referee is informed before the change is made and the change occurs when the game has been stopped by the referee.

Each team has a captain, who usually wears an armband and who should help the referee wherever possible with their team's behaviour (see: Captains).

WHAT HAPPENS IF...

a team has fewer than 11 (but more than 7 players before the game starts?

Any player arriving after kick-off may play, as long as their name was on the team list given to the referee before the game.

a team is reduced to fewer than seven players during the game (e.g. because of red cards and/or injuries)?

The game must be abandoned and the referee must submit a report after the game to the competition organisers.

a team has too many players on the pitch?

The referee must stop the game, reduce the team to the correct number and submit a report after the game to the competition organisers.

a team has too many players on the pitch and scores a goal?

The extra player must be removed from the pitch and, if the player interfered with the game:

- if the game has not restarted, the goal is disallowed, and play is restarted with a direct free kick to the other team from the position of the extra player
- if the game has restarted, the goal is allowed, play continues, and the matter is reported to the competition organisers after the game See also: 'Substitutes or team officials on the pitch'

a player changes places with the goalkeeper without the referee's permission (except at half-time or the break before the start of extra time or penalties)?

• Play continues

• Both players are shown a yellow card the next time the game stops



GOALKEEPERS

DEFINITION

Each team must have a goalkeeper (goalie/keeper) whose shirt must be a different colour from the rest of their own team and the other team. If there is no goalkeeper, the game cannot continue.

WHAT CAN THEY DO?

A goalkeeper is allowed to:

- use their hands/arms to play the ball inside their own penalty area, except from a throw-in or backpass (deliberate kick) from a team-mate
- bounce or throw the ball in the air
- wear additional equipment, e.g. gloves, cap, tracksuit bottoms
- take part in normal play outside their penalty area (without using their hands/arms)
- take a throw-in, goal kick, corner kick, free kick, penalty kick or dropped ball
- hold the ball for no more than six seconds, after gaining control* of it with their hands
- · change places with another player, as long as the referee is informed and the change occurs when the game is stopped

*The goalkeeper is considered to be in control of the ball with their hand(s) when:

- touching it with any part of the hand/arm, except during a save or an attempt to prevent the ball going into or near their goal
- holding it with their hand(s)
- · bouncing it on the ground or throwing it in the air
- it is between their hands and/or any surface (e.g. ground or own body)

The goalkeeper cannot be challenged by an opponent when in control of the ball with their hand(s).

WHAT CAN THEY NOT DO?

A goalkeeper is not allowed to:

- touch the ball with their hands/arms outside their penalty area
- touch the ball with their hand/arms if a team-mate:
 - > deliberately kicks it to them (backpass)
 - > throws it to them directly from a throw-in
- hold the ball for more than six seconds
- touch the ball with the hand/arm after releasing it from their hands (this does not include after making a save) and before it has touched another player
- touch the ball again after taking a free kick, goal kick, corner kick, penalty kick or throw-in until it has touched another player
- score a goal with their hands/arms against the other team
- hang onto the crossbar to make a save
- have one or both feet in front or behind the goal line until the penalty kick is taken (see: Penalty kick and Penalties)
- unfairly distract the kicker, e.g. delay the kick, or touch or shake the goalposts, crossbar or goal net when a penalty is taken



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continued



WHAT HAPPENS IF...

a goalkeeper handles a backpass?

An indirect free kick is awarded and no card is shown.

handles a throw-in directly from a team-mate?

An indirect free kick is awarded and no card is shown.

handles the ball again after a save?

Play continues.

commits a handball offence outside their penalty area?

A direct free kick is awarded and:

- a yellow card is shown if a promising attack was stopped, or
- a red card is shown if a goal or an obvious goal-scoring opportunity was denied.

holds the ball for longer than six seconds?

An indirect free kick is awarded and no card is shown.

throws the ball into the opponents' goal

A goal kick is awarded.

throws the ball into their own goal?

A goal is awarded.

hangs onto the crossbar to make a save?

An indirect free kick is awarded and, if a goal was stopped, the goalkeeper is shown a red card.

touches/shakes the goal posts, crossbar or goal net before or during a penalty kick?

The referee awards the goal if the kicker scores, but if it is missed, the kick is retaken.



CAPTAINS

DEFINITION

Each team is led by a captain who usually wears an armband for identification. The captain may be changed during a game.

WHAT SHOULD HAPPEN?

The captains should take responsibility for the behaviour of their team-mates, encouraging them to play fairly and show respect towards the match officials and their decisions. However, they cannot be shown a red or yellow card for offences committed by a team-mate.

The captains have no special privileges to protest or argue with the referee or other match officials.

Both captains take part in the coin toss:

- before kick-off and before extra time, to determine who kicks off and which goal to attack
- before penalties, to determine who takes the first kick and which goal will be used



PLAYERS' KIT

REQUIREMENTS

Players must not wear or use anything that is dangerous to themselves or anyone else. Some things are compulsory, others are optional.

WHAT SHOULD HAPPEN?

The teams must wear different kit colours (especially shirts and socks) which should also be different from the referee's kit. Each goalkeeper must wear a different colour from the other players of both teams, the referee and other match officials and, ideally, the other team's goalkeeper (see: Goalkeepers).

All players must wear:

- a shirt with long or short sleeves
- shorts
- socks (if tape is used, it must be the same colour as the part of the sock it is covering)
- shinguards (shin pads)
- footwear (football boots are not compulsory)

Players can also wear:

- undershirts, as long as the sleeves are the same colour or have the same pattern as the shirt sleeves or cuffs (end part of the sleeve)
- undershorts, which must be the same colour as the shorts or their trim (lowest part of the shorts)
- other equipment, e.g. caps (for goalkeepers), sports spectacles and protectors (knee, head, etc.) can be worn, as long as they are not dangerous and are made of soft material
- head covers, which must not be dangerous or attached to the shirt
- fitness or data t ackers (not on the wrist)

Players and match officias are not allowed to wear any kind of jewellery, e.g. rings, bracelets, earrings, necklaces, etc. All jewellery must be removed. Using tape to cover jewellery is not allowed.

The match officials inspect the players' equipment before the game begins and the substitutes' equipment before they enter the pitch. If a player is wearing jewellery or dangerous equipment, the referee must tell the player to remove the item.

Players, substitutes and team officials are not allowed to wear (or reveal) anything that has political, religious or personal slogans, statements or images. This includes anything that could be considered to be offensive, insulting, abusive, provocative or discriminatory. Any such item should be removed. A yellow card is not shown, but a report must be sent to the competition organisers after the game.

WHAT HAPPENS IF ...

both teams have the same colour shirt as each other and no other colour is available?

The game cannot take place - competition rules usually state which team must change if there is a clash of colours.

both teams have the same colour socks as each other and no other colour is available?

The referee may decide to allow the game to take place.



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Continued **PLAYERS' KIT**

both teams have the same colour shorts as each other and no other colour is available?

The game can take place.

both goalkeepers have the same colour kit as each other and no other colour is available?

The game can take place.

one or both goalkeepers have the same colour kit as the referee and no other colour is available?

The game can take place.

clothing/equipment has blood on it?

The clothing/equipment must be changed.

a player is wearing incorrect equipment (e.g. jewellery) before the kick-off?

The incorrect equipment must be removed before they can play.

a player is wearing incorrect equipment (e.g. jewellery) during the game?

The player must leave the pitch and remove the incorrect equipment (it is not necessary to stop play). Once the equipment has been removed and the player has been checked by a match official, the player must wait for a signal from the referee before coming back onto the pitch. If they come back without permission, they are shown a yellow card and an indirect free kick is awarded to the other team (or a direct free kick or penalty kick if they interfere with the game).

a player accidentally loses their footwear or shinguard (shin pad)?

The player can continue playing and can score. The footwear/shinguard (shin pad) must be replaced as soon as possible and no later than the next time the game stops.

COACHES & OTHER TEAM OFFICIALS

REQUIREMENTS

There are usually three categories of people named on the team list: players, substitutes and team officials.

The head coach is the senior team official and is responsible for the behaviour of everyone in the technical area, including substitutes, substituted

players and the other team officials, e.g.

- assistant coaches
- medical staff (doctor, physiotherapist, etc.)
- administrative staff

WHAT SHOULD HAPPEN?

Only team officials named on the team list are allowed on the benches/in the technical area (if there is one).

The team officials must remain on the benches or in the technical area unless permitted to come onto the pitch by the referee, e.g. to assess or

treat an injured player.

Only one person at a time is allowed to stand and coach.

The referee has authority over the team officials, and they can be shown a red or yellow card for misbehaviour (see: Red cards and Yellow cards.)

WHAT HAPPENS IF...

someone in the technical area commits an offence but the offender cannot be identified?

The head coach is shown a red or yellow card (depending on the offence).

a team official leaves the technical area to watch from the stand and then returns to the technical area?

This is allowed.

a team official uses a laptop or other electronic equipment in the technical area?

This is allowed, as long as it does not cause arguing, dissent, protests, etc.

someone is a player/coach and wants to be a substitute for the game?

They must be shown on the team list as a substitute and not as a team official. They are allowed to act as a coach until they go onto the pitch to play.



REFEREE

REQUIREMENTS

Every game must have a referee who controls the game, players and team officials by applying the Laws. The referee's decision is final and must always be respected.

The referee has the authority to award free kicks and penalty kicks and to decide which team gets a throw-in, goal kick, corner kick or dropped ball.

The referee's main responsibility is to use the Laws to make sure the game is played fairly and safely.

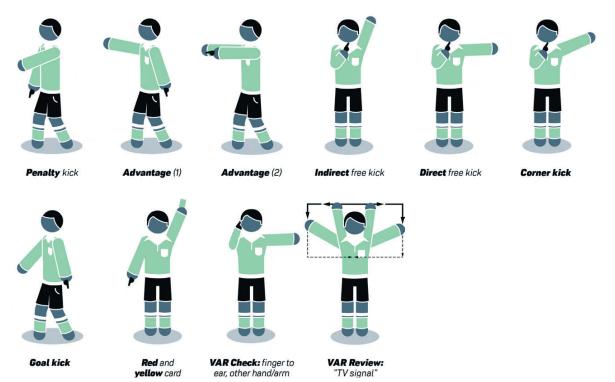
When applying the Laws, the referee must consider the 'spirit' of the Law i.e. what is the main purpose of the Law and what is the fairest outcome, especially where something happens that is not directly covered by the Laws?

The referee controls the game and may show a red or yellow card for some offences (see: Red cards and Yellow cards).

In some lower-level competitions, a yellow card results in a temporary dismissal with the player spending some time off the pitch (in the sin bin) before returning to the game.

The referee must keep a record of the main events in the game, particularly the goals, substitutions and red and yellow cards.

There are standard signals used by referees.



The whistle is used to stop the game, usually for a foul, handball, offside, injury or to signal that the ball has gone out of play when it is not clear. It is usually only used to restart the game for important situations, e.g. after a goal, red or yellow card, injury or substitution, or for an attacking free kick or penalty kick.

If the referee becomes ill or injured and cannot continue, the game is abandoned unless the competition rules allow one of the other match officials (assistant referees or fourth official) to take over.

OTHER MATCH (REFEREE) OFFICIALS

REQUIREMENTS

Depending on the level of the game, the referee may be helped by other people known as match officials. They are usually neutral and qualified officials, or, at the lower levels of the game, people prepared to help, e.g. each team might provide someone to be an assistant referee.

The other officials help the referee, but, according to the Laws, the referee is the only person who can make a decision.

ASSISTANT REFEREES

There are usually two assistant referees who are on the touchline on diagonally opposite sides of the pitch. They move up and down the defending team's half of the touchline and keep in line with the second-last defender (including the goalkeeper).

The most important role of the assistant referees is to help the referee with:

- goal kicks, corner kicks and throw-ins (including by signalling that the ball went out of play)
- offsides

Neutral and qualified assistant referees may also help the referee with fouls and handball offences, especially if the referee cannot see an incident clearly.

Assistant referees may also help the referee in other areas, including:

- · checking the pitch, goals and other equipment before the game
- when a substitution is being made
- keeping a record of goals, red and yellow cards, substitutions, etc.
- timekeeping
- monitoring the behaviour of the coaches, substitutes, substituted players and other team officials (if close to the benches/technical areas)

There are standard signals used by assistant referees:



Substitution

Throw-in for attacking team

Throw-in for defending team

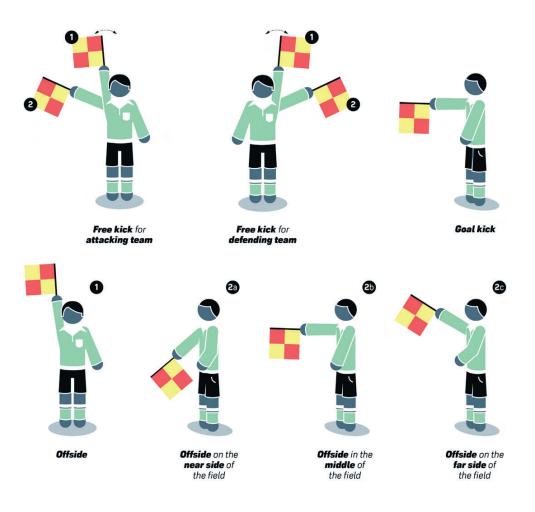






continued

OTHER MATCH (REFEREE) OFFICIALS



FOURTH OFFICIAL

The fourth official stands in bet een the two benches/technical areas and helps the referee in various ways, including by:

- checking the pitch, goals and other equipment before the game
- giving advice about fouls, handball offences or other incidents that the referee cannot see clearly
- checking a substitute's kit and making sure they enter the pitch at the halfway line, but only after the player being substituted has left the pitch and the referee has signalled for them to enter the pitch
- controlling the coaches, substitutes, substituted players and other team officials
- keeping a record of goals, red and yellow cards, substitutions, etc.
- indicating the minimum amount of additional time the referee has decided will be played at the end of each half

VIDEO ASSISTANT REFEREES (VARS)

Some top-level competitions use the VAR system. This involves a qualified video assistant referee (VAR) helped by one or more qualified assistant VARs (AVARs) watching replays of major incidents to check if anything serious has been missed or the referee has made a 'clear and obvious error' (see: VIDEO ASSISTANT REFEREE (VAR) SYSTEM).





GAME EVENTS



26/88

PLAYING TIMES

REQUIREMENTS

All games last for two equal halves of 45 minutes. At lower levels, especially in youth/children's football, the halves may be shorter. Both halves must be the same length.

Where teams want to have shorter halves (because of fading light, a late kick-off, etc.), both teams and the referee must agree on how long the two halves will last before the game starts. The change must be in accordance with competition rules and should be reported to the competition organisers after the game.

The half-time break lasts for 15 minutes, although it may be shorter at lower levels, especially in youth/children's football. The half-time interval can only be cancelled with the agreement of all players and the referee.

If the match is a draw at the end of normal time in a game that requires a winner, the competition rules will state if the game will:

- be decided by away goals
- go straight to penalties
- go to extra time (two equal halves, usually 15 minutes each, with a half-time break)
- go to penalties if the game is still drawn after extra time

There is a break before the start of extra time and before penalties.

At the end of each half (in normal time and extra time), the referee must add on all time lost through stoppages (additional time), in particular:

- substitutions
- injuries
- wasting time
- goal celebrations
- red and yellow cards
- drinks and cooling breaks
- delays for VAR checks and reviews
- other major delays, e.g. pitch invasion, floodlight failure, etc.

The fourth official (if there is one) uses the substitution board to show the amount of additional time decided by the referee. If there is no fourth official /substitution board, the referee should indicate the amount of additional time, usually with their fingers.

The referee:

- cannot reduce additional time once it has been decided
- must increase the additional time for any further time 'lost' through stoppages during the additional time itself

If a penalty kick is awarded at the end of a half, time must be allowed for the penalty kick to be taken. (see: Penalty kick)

WHAT HAPPENS IF...

the referee blows the whistle too early at the end of a half but realises their mistake while still on the pitch?

The referee must resume the game and play the correct time.





continued

PLAYING TIMES

the referee blows the whistle too early at the end of a half and does not realise their mistake until after they have left the pitch for the half-time interval?

The referee must resume the game after the half-time interval without changing sides and play the correct time of the first half. The teams then change sides, and the game is restarted with the kick-off for the second half.

the playing conditions are not very good, and the half-time interval needs to be shortened in order to complete the game?

This is allowed if both teams and the referee agree.

a match goes to extra time?

The same principles apply as in normal time (both halves are the same duration, there is a half-time break and the referee allows additional time at the end of each half).

the half is extended for a penalty kick to be taken or retaken?

The half ends when the referee stops play for an offence by the attacking team or when the ball:

- goes into the goal
- stops moving (including being held by the goalkeeper)
- rebounds off the goalkeeper, goalpost(s), crossbar or corner flagpost and has no chance of going into the goal
- goes out of play
- is touched after the kick by any player (except the defending goalkeeper)



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KICK-OFF

DEFINITION

A kick-off:

- starts each half of normal time
- starts each half of extra time
- · restarts the game after a goal has been scored

WHAT SHOULD HAPPEN?

Before the game starts, the referee calls the two captains together for the toss of a coin.

If the captain that wins the coin toss:

- · chooses which goal to attack in the first half, the other team takes the kick-off
- · chooses to kick off, the other captain will choose which goal to attack in the first half

The opponents of the team that takes the kick-off in the first half will take the kick-off in the second half.

The above procedure is followed again if the game goes to extra time.

If a team scores a goal, the other team takes the kick-off to restart the game.

At the kick-off:

- the ball must be stationary (not moving) on the centre spot
- all players must be on the pitch and in their own half, except the player taking the kick-off, who can be in the other team's half
- the opponents of the team taking the kick-off must be at least 9.15 m (10 yds) from the ball (i.e. outside the centre circle) until it is in play
- the referee gives a signal for the kick-off to take place
- the ball can be kicked in any direction and is in play when it is kicked and clearly moves
- a goal can be scored if the ball is kicked straight into the other team's goal but not into the kicker's own goal
- · the kicker cannot touch the ball again until it has touched another player

WHAT HAPPENS IF...

the ball is moving or not on the centre spot?

The kick-off is retaken.

one or more players (except the kicker) are not in their own half?

The kick-off is retaken.

a team kicks off after conceding a goal while the other team are off the pitch celebrating?

The kick-off is retaken, as all players must be on the pitch and in their own half.



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the players of the other team are not 9.15 m (10 yds) from the ball when the kick-off is taken?

The kick-off is retaken, unless the referee plays advantage.

the ball is kicked straight into the other team's goal?

A goal is awarded.

the ball is kicked straight into the kicker's goal?

A corner kick is awarded to the other team.

the kicker touches the ball again before it touches another player?

An indirect free kick is awarded. However, if the second touch is handball, a direct free kick is awarded; if the handball offence is inside the kicker's penalty area, a penalty is awarded, unless the kicker was the goalkeeper, in which case an indirect free kick is awarded.





BALL IN & BALL OUT OF PLAY

DEFINITION

The ball is out of play when:

- it completely crosses the touchline or goal line, on the ground or in the air
- it touches the referee or another match official, stays on the pitch and a promising attack, change of possession or goal occurs
- the referee stops play

At all other times, the ball is in play, including if it rebounds off a goalpost, crossbar or corner flagpost and stays on the pitch.

WHAT HAPPENS IF ...

the ball touches the referee or another match official and then goes out of play?

Play restarts as if the ball had not touched the referee or another match official, e.g. throw-in, goal kick, etc.

the ball touches the referee or another match official, stays on the pitch and the team in possession of the ball changes?

Play restarts with a dropped ball (see: Dropped ball).

the ball touches the referee or another match official and goes into the goal?

Play restarts with a dropped ball (see: Dropped ball).

the ball touches the referee or another match official, stays on the pitch and a promising attack starts?

Play restarts with a dropped ball (see: Dropped ball).

the referee blows the whistle by mistake and stops the game?

Play restarts with a dropped ball (see: Dropped ball).



CORNER KICK

DEFINITION

A corner kick is awarded when the whole of the ball goes out over the goal line (but not in the goal), whether on the ground or in the air, and when it was last touched by a defending team player.

WHAT SHOULD HAPPEN?

The corner kick is taken from the corner area on the side of the pitch where the ball went out of play.

The ball must be:

- stationary (not moving)
- inside the corner area (it can overhang the corner arc)

All opponents must be at least 9.15 m (10 yds) from the corner arc.

The ball is in play when it is kicked and clearly moves.

The kicker cannot touch the ball again until someone else has touched it.

A goal is scored if the ball goes directly into the opponent's goal.

WHAT HAPPENS IF...

the ball is moving?

The kick is retaken.

the ball is not in the corner area?

The kick is retaken.

an opponent is not 9.15 m (10 yds) away and interferes with the game?

The kick is retaken, and a yellow card is shown to the offending player.

the ball goes straight into the opponents' goal?

A goal is awarded.

the ball goes straight into the kicker's goal?

A corner kick is awarded to the other team.



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CORNER KICK

the ball goes straight out over the touchline?

A throw-in is awarded to the other team.

the ball goes straight out over the goal line?

A goal kick is awarded to the other team.

the kicker touches the ball again before it has touched another player?

An indirect free kick is awarded to the other team (direct free kick if the kicker commits a handball offence; penalty if the offence is committed inside the kicker's penalty area, unless the kicker was the goalkeeper, in which case an indirect free kick is awarded).





DROPPED BALL / BOUNCED BALL

DEFINITION

If the referee stops the game and no foul or other offence has occurred, the game restarts with a dropped ball.

WHAT SHOULD HAPPEN?

The referee restarts play with a dropped ball when:

- play stops because of an injury or something serious (bad weather, spectators on the pitch, a spectator blows a whistle that interferes with the game, floodlights go out, etc.)
- play is stopped because of interference by an outside agent
- the ball touches the referee (or another match official), st ys on the pitch and:
 - > goes into the goal
 - > the team in possession of the ball changes
 - > a promising attack starts
- the referee blows the whistle by mistake and stops the game

When there is a dropped ball:

- the referee drops the ball
- players from both teams must be at least 4 m (4.5 yds) from the ball, apart from the player receiving the dropped ball
- the ball is in play when it touches the ground it must not be touched before that
- the player receiving the dropped ball can continue playing with it but cannot score unless it touches at least one other player (from either team)

The ball is dropped for a player of the team that last touched the ball at the place where it last touched a player, match official or outside agent. However, the ball is dropped for the goalkeeper (regardless of which team last touched the ball) if, when the referee stopped play:

- the last touch was in the penalty area or
- the ball was in the penalty area (whether on the ground or in the air)

WHAT HAPPENS IF...

a player touches the ball before it touches the ground?

The dropped ball is retaken.

a player is less than 4 m (4.5 yds) away?

The dropped ball is retaken and the offending player may be shown a yellow card.

the ball goes out over the goal line or touchline without touching any player?

The dropped ball is retaken.





DROPPED BALL / BOUNCED BALL

the ball goes into either goal without touching any player (including the player the ball is dropped for)?

The dropped ball is retaken.

the ball goes into the goal of the player who received the dropped ball without the ball touching another player?

A corner kick is awarded to the other team.

the ball goes into the opponents' goal of the player who received the dropped ball without the ball touching another player?

A goal kick is awarded to the other team.





GOAL KICK

DEFINITION

A goal kick is awarded when the whole of the ball goes out over the goal line (but not in the goal), on the ground or in the air, and it was last touched by an attacking team player.

WHAT SHOULD HAPPEN?

The kick can be taken from anywhere in the goal area.

The ball must be stationary (not moving).

All players of the other team must be outside the penalty area until the ball is kicked, unless the kick is taken so quickly that they do not have time to leave the penalty area.

The ball

- is in play when it is kicked and clearly moves
- does not have to leave the penalty area before it can be played by another player

The kicker cannot touch the ball again until another player has touched it.

WHAT HAPPENS IF...

the ball is moving when the goal kick is taken?

The goal kick is retaken.

the ball is not in the goal area when the goal kick is taken?

The goal kick is retaken.

an opponent stays in the penalty area and interferes with the goal kick?

The goal kick is retaken and the player may be shown a yellow card.

an opponent does not have time to leave the penalty area and intercepts with the goal kick?

Play continues, as long as the player did not prevent the kick from being taken.

the ball goes straight out over the touchline?

A throw-in is awarded to the other team.



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GOAL KICK

the ball goes straight out over the team's own goal line?

A corner kick is awarded to the other team.

the ball goes straight out over the opponents' goal line?

A goal kick is awarded to the other team.

the ball goes straight into the kicker's own goal?

A corner kick is awarded to the other team.

the ball goes straight into the opponents' goal?

A goal is awarded.

the kicker touches the ball again before it has touched another player?

An indirect free kick is awarded to the other team. However, if the second touch is handball, a direct free kick is awarded; if the handball offence is inside the kicker's penalty area, a penalty kick is awarded, unless the kicker was the goalkeeper, in which case an indirect free kick is awarded.

an 'illegal' second touch stops a promising attack?

An indirect free kick is awarded to the other team. However, if the second touch is handball, a direct free kick is awarded; if the handball offence is inside the kicker's penalty area, a penalty kick is awarded, unless the kicker was the goalkeeper, in which case an indirect free kick is awarded and a yellow card is shown to the offending player.

an 'illegal' second touch stops a goal?

An indirect free kick is awarded to the other team. However, if the second touch is handball, a direct free kick is awarded; if the handball offence is inside the kicker's penalty area, a penalty kick is awarded, unless the kicker was the goalkeeper, in which case an indirect free kick is awarded and a red card is shown to the offending player.

an 'illegal' second touch denies an obvious goal-scoring opportunity?

An indirect free kick is awarded to the other team. However, if the second touch is handball, a direct free kick is awarded; if the handball offence is inside the kicker's penalty area, a penalty kick is awarded, unless the kicker was the goalkeeper, in which case an indirect free kick is awarded and a red card is shown to the offending player.



THROW-IN

DEFINITION

A throw-in is awarded when the whole of the ball goes out over the touchline, on the ground or in the air.

A throw-in is awarded to the opponents of the last player to touch the ball.

WHAT SHOULD HAPPEN?

Any player, including a goalkeeper, can take a throw-in.

A substitute who has replaced another player but not yet entered the pitch, or a player who had left the pitch due to an injury or to change kit, etc. can take the throw-in, as long as part of one of their feet touches the touchline before they take the throw-in, as this means they have satisfied the Law requirement to enter the pitch.

The thrower must:

- take the throw-in from the point on the touchline where the ball went out of play
- stand and face the pitch
- have part of each foot on or behind the touchline
- throw the ball with both hands
- throw the ball from behind and over the top of their head
- not touch the ball again until another player has touched it

The players of the other team must be at least 2 m (2 yds) away from the point on the touchline where the throw-in is to be taken.

The ball is in play when it enters the pitch.

WHAT HAPPENS IF...

the ball does not go onto the pitch?

The same team takes the throw-in again (it does not have to be taken by the same player).

the throw-in is taken from the wrong place?

The other team takes the throw-in.

the thrower lifts one/both feet off the ground?

The other team takes the throw-in.

the thrower has part of one foot/both feet on the pitch?

No offence has been committed, as long as part of each foot is on or behind the touchline.



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THROW-IN

the thrower does not use two hands?

The other team takes the throw-in.

the thrower does not throw the ball over their head?

The other team takes the throw-in.

the thrower touches the ball again before another player has touched it?

An indirect free kick is awarded to the other team. However, if the second touch is handball, a direct free kick is awarded; if the handball offence is inside the kicker's penalty area, a penalty kick is awarded, unless the thrower was the goalkeeper, in which case an indirect free kick is awarded.

A yellow card is shown to the offending player if the second touch stopped a promising attack.

A red card is shown to the offending player if the second touch stopped a goal or denied the opponents an obvious goal-scoring opportunity.

an opponent is not 2 m (2 yds) from the thrower when the throw-in is taken?

An indirect free kick is awarded and a yellow card is shown if this interferes with the throw-in.

an opponent unfairly distracts the thrower?

An indirect free kick is awarded and a yellow card is shown if this interferes with the throw-in.

the ball is thrown straight into the other team's goal?

A goal kick is awarded to the other team.

the ball is thrown straight into thrower's goal?

A corner kick is awarded to the other team.

the wrong team takes the throw-in?

The throw-in must be retaken by the correct team.

if a player taking a throw-in throws the ball against an opponent but not in a reckless or excessive force manner to regain possession of the ball?

Play continues as there is no offence.

For further information, click here.

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SCORING A GOAL

DEFINITION

A goal is scored when the whole of the ball crosses the goal line between the goalposts and under the crossbar and no offence has been committed by the attacking team.

WHAT HAPPENS IF...

a small part of the ball has not crossed the goal line?

A goal is not awarded.

an attacking team player commits an offence (e.g. handball, foul, offside) before the ball crosses the goal line?

The goal is disallowed.

the referee awards a goal and then finds out (e.g. from an assistant referee, 4th official or the VAR) that an offence was committed by the attacking team before the ball crossed the goal line?

If the game has not restarted, the goal is disallowed.

If the game has restarted, the goal stands, and the matter is reported to the competition organisers after the game.

a defending team player commits an offence (e.g. handball, foul) before the ball crosses the goal line?

The referee does not penalise the offence but plays advantage and the goal is awarded.

PENALTIES / PENALTY SHOOT-OUT

DEFINITION

Penalties occur after a match has ended (with or without extra time, depending on competition rules) and the scores are level and a winning team is needed.

PROCEDURE

The teams take alternate kicks. Players cannot take another kick until all their team-mates have taken one.

If a player is not ready to take a kick (e.g. they are off the pitch), another player, who has not taken a kick, must take the kick.

Each team takes up to five kicks. If one team scores more goals than the other team could score, even if they scored with all their remaining kicks, they are the winners.

If the scores are level after each team has taken five kicks, the penalties continue into 'sudden death', where kicks are taken alternately until

one team has scored more than the other team after the same number of kicks.

If all the players have taken a kick and the scores are still level, a second round starts – the teams can change the order of kickers for this round. If the kicker commits an offence, their kick is recorded as missed (whether or not they score).

Yellow cards and warnings from the game are not carried forward into penalties but a player who was shown a red card during the game cannot take part.

Players, substitutes, substituted players and team officials can get a red or yellow card during penalties.

WHAT SHOULD HAPPEN?

Before the kicks start

Only players who are playing at the end of the game (including those who are off the pitch injured, changing boots, etc.) are allowed to take part.

Everyone else (substitutes, team officials, etc.) must be off the pitch.

If one team has more players than the other team (e.g. a player was sent off or injured), they must reduce their team to the same number of kickers, and the referee must be told which player(s) is/are not taking part.

The referee:

- tosses a coin to decide which goal to use (unless one goal cannot be used, e.g. lots of water on the pitch, security reasons, etc.)
- · tosses the coin again and the winning captain chooses whether to kick fi st or second

No substitutions are allowed except for a goalkeeper who is ill/injured.

A goalkeeper who is ill/injured before or during penalties can be substituted if their team has not used all their substitutes or they have a player who was excluded to make the number of players in each team equal. If there are no excluded players and all the substitutes have been used, one of the on-field pl yers must replace the goalkeeper.

The teams do not have to tell the referee the order of the kickers.

During the kicks

All players except for the two goalkeepers and the kicker must be in the centre circle.

The ball must be on the penalty spot and not moving.



continued

PENALTIES / PENALTY SHOOT-OUT

The goalkeeper:

- must face the ball
- must be on the goal line and between the goalposts
- can move along the goal line and/or jump up and down, as long as at least part of each foot is on or above the line, until the ball is kicked
- must not behave in a way that unfairly distracts the kicker, e.g. delay the taking of the kick or touch the goalposts, crossbar or goal net
- must have at least part of one foot touching, in line with, or behind the goal line when the ball is kicked

The other goalkeeper must wait on the junction of the goal line and the penalty area line (on the same side as the assistant referee, if there is one). Any of the on-field players may change places with the goalkeeper, as long as the referee is informed.

The kicker:

- must be clearly identified
- can stop and start during their run-up to the ball
- must not stop or feint (pretend to kick the ball) at the end of their run-up they must kick it immediately
- must kick the ball forward (but can backheel it towards the goal)
- cannot touch the ball again

The referee:

- checks the ball is on the penalty spot and makes sure all players are in the correct position
- blows the whistle for the kick to be taken
- carefully watches the kicker and the goalkeeper (the assistant referee will usually help by watching the goalkeeper and checking whether the ball crosses the goal line)
- · keeps a record of each kicker (name and/or number), as well as who scores and who misses

The kick is completed when the ball stops moving, goes out of play or the referee stops play for any offence.

WHAT HAPPENS IF ...

the ball is moving or is not on the penalty spot when the kick is taken?

Kick scored: The kick must be retaken. Kick missed/saved: The kick must be retaken.

the goalkeeper moves off the goal line early?

Kick scored: A goal is awarded.

Kick missed/saved: The kick must be retaken if it is saved. The kick is not retaken if it misses the goal and the kick was not affected by the goalkeeper's movement. If the kick is retaken, the goalkeeper must be warned for the first offence and shown a yellow card for any further offences.

the kicker feints at the end of the run-up?

Kick scored: The kick is recorded as missed and the kicker is shown a yellow card. **Kick missed/saved:** The kick is recorded as missed and the kicker is shown a yellow card.



continued

PENALTIES / PENALTY SHOOT-OUT

the kicker stops during the run-up, starts again and kicks the ball?

Kick scored: A goal is awarded. **Kick missed/saved:** The kick is recorded as missed.

the kicker stops and does not kick the ball?

The kick must be (re)taken.

the kicker touches the ball again before anyone else?

Kick scored: The kick is recorded as missed. Kick missed/saved: The kick is recorded as missed.

the kicker does not kick the ball forward?

Kick scored: The kick is recorded as missed. Kick missed/saved: The kick is recorded as missed.

the kicker and the goalkeeper both commit an offence?

Kick scored: The kick is recorded as missed and the kicker is shown a yellow card. **Kick missed/saved:** The kick is recorded as missed and the kicker is shown a yellow card.

the ball bursts/stops before reaching the goal/goalkeeper?

Kick scored: The kick must be retaken.

Kick missed/saved: The kick must be retaken.

there is outside interference with the ball before it reaches the goal?

Kick scored: The kick must be retaken unless the goalkeeper could not have saved it. **Kick missed/saved:** The kick must be retaken.



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WINNING TEAM

DEFINITION

The team that scores more goals than the other team is the winner of the game.

When no goals are scored or both teams score the same number of goals, it is a draw.

Competition rules will determine how many points are awarded for a win or a draw.

If a game (or two-legged cup tie) is drawn and a winner is needed, the competition rules will state that the winning team is decided by using one or a combination of:

- extra time
- penalties (penalty shoot-out)
- the away goals rule (goals scored away from home count 'double')



44/88

INJURIES

DEFINITION

Depending on the seriousness of the injury, the referee must make sure an injured player is assessed and, if necessary, treated as soon as possible.

WHAT SHOULD HAPPEN

If a player is injured, the referee should stop the game if the injury is, or appears to be, serious. If a player is, or appears to be, only slightly injured, the referee allows play to continue.

An injured player can be assessed on the pitch but should not be treated on the pitch unless it is a serious injury.

A player who is assessed or treated on the pitch must then leave, except when:

- a goalkeeper is injured
- a goalkeeper and an outfield player collide with each other and need attention
- players from the same team collide and need attention
- a player is injured by a foul for which the offender is shown a red or yellow card
- a penalty kick has been awarded and the injured player will take the kick

A player who leaves the pitch after assessment/treatment may only return to the pitch after play has restarted and the referee has signalled for the player to do so. If the game is stopped, the player can return to the pitch from the goal line or touchline, but if the ball is in play, the player can only return to the pitch from the touchline.

If the referee stops play for an injury and no offence has occurred, play restarts with a dropped ball (see: Dropped ball).

The referee must include the time taken for an injury in 'additional time' at the end of each half.

WHAT HAPPENS IF...

the stretcher is brought onto the pitch?

The injured player must leave the pitch on the stretcher or walking. If they do not, they are shown a yellow card.

an injured player needs to be shown a red or yellow card?

The card must be shown before the player leaves the pitch.



45/88

SUBSTITUTIONS

DEFINITION

Substitutes are extra players who may replace team-mates during a game.

Competition rules:

- · determine how many substitutes a team can:
 - > name on the team list
 - > use during a game
- may allow each team to use one additional substitute in extra time

At lower levels, some competitions allow rolling/return substitutes, which means a player who has been substituted can return to the game.

In all top-level competitions, each team has a maximum of three opportunities to make a substitution (excluding during half-time, the period between full-time and the start of extra time, and at half-time in extra time). An additional substitution opportunity may be allowed during extra time. Other competitions may also decide to apply these restrictions.

WHAT SHOULD HAPPEN?

- The names of the substitutes must be given to the referee before the game starts
- A substitution can only occur when the game is stopped and with the referee's permission
- The player being substituted must:
 - > leave the pitch at the nearest point on the boundary line or quickly at the halfway line, unless already off the pitch
 - > go straight to the bench/technical area or the dressing room and remain off the pitch
- The substitute must only enter the pitch:
 - > after receiving the referee's signal
 - > after the substituted player has left the pitch
 - > at the halfway line
- Once the substituted player has left the pitch and the substitute has come on, the substitution is over and cannot be changed (except in the case of rolling/return substitutes)

WHAT HAPPENS IF...

someone whose name was not given to the referee before the kick-off wants to play?

They cannot take part in the game.

the player being substituted will not leave the pitch?

The game carries on.

a player leaves the pitch at the wrong place to waste time?

The player is shown a yellow card.



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SUBSTITUTIONS

the substitute enters the pitch before the player being substituted has left the pitch?

The substitute must go back and wait for the correct time to enter (no card is shown).

a substitution occurs without the referee's permission (except at half-time)?

Both players are shown a yellow card.

a substitution is made during half-time but the referee is not informed?

The substitute may continue to play, no card is shown, and the matter is reported to the competition organisers.

a team tries to use too many substitutes?

This must be prevented by the referee.

the referee mistakenly allows too many substitutions to be made?

As soon as this is noticed, it must be corrected and reported to the competition organisers after the game.

a substitute or substituted player interferes with the game?

A direct free kick or penalty kick is awarded, and a red or yellow card is shown (see: Red cards and Yellow cards).



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DRINKS & COOLING BREAKS

DEFINITION

A drinks break is when the game is stopped for players to rehydrate.

A cooling break is when the game is stopped to let the players cool down.

WHAT SHOULD HAPPEN?

A drinks break:

- usually occurs around the middle of each half
- must not last more than one minute
- involves the players:
 - > getting drinks from their team officials
 - > staying on the pitch
- should not become a coaching session

A cooling break:

- usually occurs around the middle of each half
- must not last more than three minutes
- involves the players:
 - > getting drinks from their team officials
 - > sitting/standing in the shade (if possible) they may leave the pitch to do so
- should not become a coaching session

The competition rules may define the weather conditions needed for drinks breaks and/or cooling breaks to be allowed. Temperature and humidity are the key factors to be taken into account.

If there are no specific competition rules, common sense is used when the temperature is high and/or it is very humid, and the referee decides whether a break is necessary.

The referee adds the time taken for any drinks/cooling breaks to the additional time at the end of the half in which they occurred.

WHAT HAPPENS IF...

teams/players try to take a longer break than is allowed?

The referee must insist that the game restart promptly.



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PLAYING DISTANCE

DEFINITION

Playing distance refers to when a player can touch the ball if they stretch their foot/leg or jump. For a goalkeeper, it includes how far they can stretch their hand(s)/arm(s).

WHAT SHOULD HAPPEN

A player can use their body to shield the ball from an opponent if the ball is within playing distance and they do not use their hand/arm to hold off the opponent.

If the ball is within playing distance, a player can be fairly charged (shoulder-to-shoulder) by an opponent.

WHAT HAPPENS IF ...

a player uses their body to shield the ball or block an opponent when the ball is not within playing distance?

An indirect free kick is awarded if there is no contact; a direct free kick is awarded if there is contact.

a player impedes an opponent's progress by blocking, obstructing, slowing down or forcing a change of direction when the ball is not within playing distance?

An indirect free kick is awarded if there is no contact; a direct free kick is awarded if there is contact.



OFFENCES & SANCTIONS



FOULS

DEFINITION

A foul is an unfair physical offence committed against an opponent, usually with the foot/leg or hand/arm but sometimes with other parts of the body.

Offences that are not committed against an opponent are not fouls, e.g. handball, offside, etc.

Most fouls are punished with a direct free kick being awarded to the other team. However, most fouls involving no contact with the opponent result in an indirect free kick being awarded to the other team.

There are different disciplinary actions for different categories of fouls:

No card

- Careless
 - > Non-intentional/routine foul that does not show consideration/care for the opponent

Yellow card

- Reckless
 - > Quite serious foul that could cause a risk of injury to the opponent
- Stopping a promising attack (SPA)
 - > Tactical foul that stops a promising attack the seriousness of the foul does not matter

Red card

- Excessive force/serious foul play
 - > Intense foul that endangers the safety of the opponent and creates a risk of serious injury
- Denying a goal or an obvious goal-scoring opportunity (DOGSO)
 - > Tactical foul that stops a goal or a very clear chance to score the seriousness of the foul does not matter
- Violent conduct
 - > Intense foul with a lot of force that occurs away from the ball
 - > Does not involve trying to play the ball, e.g. punching, kicking, head-butting
 - > If it occurs after play has stopped, then it is not a foul and a free kick cannot be given, but the player must still be shown a red card

What fouls are punished with a direct free kick?

The following fouls are punished with a direct free kick if committed against an opponent in a way that is considered careless, reckless or using excessive force:

- unfairly charging/bumping
- jumping at
- · kicking or trying to kick
- pushing
- hitting/striking or trying to hit/strike (including a head-butt)
- unfairly tackling/challenging
- tripping or trying to trip

The following fouls are also punished with a direct free kick, but no judgement of carelessness, recklessness or excessive force is necessary; they may be offences that stop a promising attack (SPA) or deny an obvious goal-scoring opportunity (DOGSO):

- · holding an opponent
- playing dangerously* e.g. high foot (with contact)





- obstructing/impeding an opponent's progress** (with contact)
- biting or spitting at anyone on the team lists or a match officia
- throwing something at the ball, an opponent or a match official, or using/holding something to make contact with the ball.

What fouls are punished with an indirect free kick?

The following fouls are punished with an indirect free kick as long as there is no contact (contact fouls require a direct free kick):

- playing dangerously* e.g. high foot (no contact)
- obstructing/impeding an opponent's progress** (no contact)
- preventing/blocking a goalkeeper from releasing the ball from their hands
- trying to kick/play the ball when the goalkeeper is holding it
- committing any other offence not mentioned in the Laws, for which play is stopped to show a player a red or yellow card

*Playing dangerously is when a player attempts to play the ball and could injure someone (including the player themself) and/or prevents a nearby opponent from trying to play the ball for the fear of getting injured. An overhead, bicycle or scissors kick is allowed if there is no danger to a player from the other team.

**Obstruction is when a player moves into an opponent's path to block, slow down or force a change of direction when neither player can play the ball. It is not a foul if players are already in each other's space and an accidental collision or contact results.

WHAT HAPPENS IF...

a player tries to trip, strike, kick or jump at an opponent but does not make contact?

Even though there is no contact, a direct free kick is awarded (or penalty kick if the offence takes place in the offender's penalty area), as these are serious offences.

a high foot makes contact with an opponent?

A direct free kick is awarded (or penalty kick if the offence takes place in the offender's penalty area) and the player may be shown a red or yellow card.

there is a foul by Team A and then a foul by Team B before the referee can stop play?

The first foul is punished, i.e. a free kick is awarded to Team B (or a penalty kick if the offence took place in Team A's penalty area).

two fouls occur at the same time?

The more serious foul is punished, e.g. a physical foul is more serious than handball.

there is a technical offence (e.g. offside) by Team A and then a foul by Team B before the referee can stop play?

The first offence is punished, i.e. the offside, and a free kick is awarded to Team B.



continued



a foul and technical offence occur at the same time (e.g. foul and offside)?

The foul is punished (more serious offence).

a stopping a promising attack (SPA) foul is also a reckless foul?

A yellow card is shown to the player for being reckless, which is more serious than the tactical nature of SPA.

a foul is committed, but the fouled team can continue with the ball?

The referee can allow play to continue (see: Advantage).

For further information, click here.

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HANDBALL

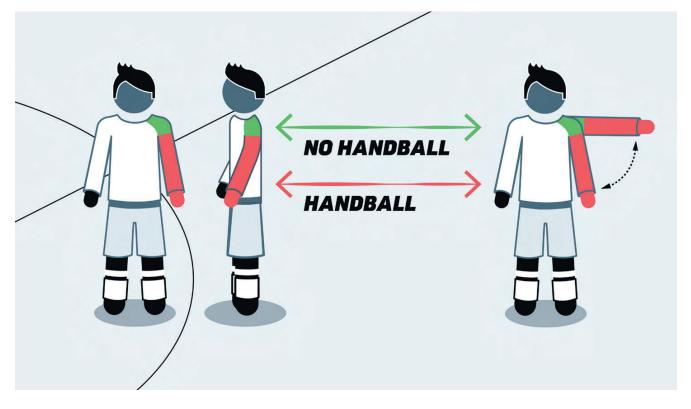
DEFINITION

Handball is the illegal contact with or touch of the ball with the hand(s) and/or arm(s). However, it is not automatically a handball offence every time the ball touches a player's hand/arm.

A handball offence is when a player (except the goalkeeper in their own penalty area):

- deliberately touches the ball with their hand/arm
- touches the ball with their hand/arm when it is in a position that makes their body unnaturally bigger and when that position is not the result of their body moving fairly as part of play
- scores a goal against the other team with their hand/arm or scores immediately after the ball touches their hand/arm (even if the touch was accidental)

*The hand and the arm below the bottom of the armpit are the parts of the body used for a possible handball offence.



A handball is punished with a direct free kick (or a penalty if the handball offence occurs in the player's own penalty area).

Goalkeepers are allowed to use their hands/arms to touch, catch and hold the ball in their own penalty area, except in some situations e.g. a backpass or throw-in (see: Goalkeepers).



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continued **HANDBALL**

WHAT HAPPENS IF...

a player is falling and the ball hits their supporting arm, which is between their body and the ground?

This is not handball (unless the ball goes directly into the opponents' goal or the player scores immediately afterwards, in which case a direct free kick is awarded to the other team).

a player is hit on the hand/arm by the ball from a team-mate's kick/header?

This is not handball (unless the ball goes directly into the opponents' goal or the player scores immediately afterwards, in which case a direct free kick is awarded to the other team).

a player heads/kicks the ball and it then hits their own hand/arm?

This is not handball (unless the ball goes directly into the opponents' goal or the player scores immediately afterwards, in which case a direct free kick is awarded to the other team).

a player prevents the ball from going into their own goal with their hand/arm but does not deliberately handle the ball and does not make their body unnaturally bigger?

This is not handball.

a player tries to score with their hand/arm?

A direct free kick is awarded to the other team and a yellow card is shown to the offending player (even if the attempt to score is unsuccessful).



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OFFSIDE

DEFINITION

A player is penalised for offside if they are in an offside position at the moment the ball is played or touched (deliberately or accidentally) by a team-mate and the offside player then commits an offside offence.

OFFSIDE POSITION

A player is in an offside position when any part of their body* is:

- in the other team's half (the halfway line does not count) and
- closer to the opponents' goal line than both:
 - > the second-last opponent, including the goalkeeper and
 - > the ball

*the hands and arms of all players (including the goalkeepers) are not included when judging an offside position.

The player's position is judged at the moment the ball is played/touched by one of their team-mates.

NO OFFSIDE POSITION

A player is not in an offside position when they are:

- in their own half or on the halfway line
- behind or in line (level) with the second-last opponent (including the goalkeeper)
- behind or in line (level) with the ball
- in the opponents' goal, as long as they are not committing an offside offence, e.g. interfering with the goalkeeper or a defender

When else is a player not offside?

Even if they are in an offside position, a player is not penalised for offside if they receive the ball:

- when the ball is deliberately played by an opponent, including the goalkeeper, unless it is a save, i.e. an attempt to stop the ball from going into or very close to the goal
- from an opponent's deliberate handball
- directly from a:
 - > throw-in
 - > corner kick
 - > goal kick

OFFSIDE OFFENCE

There are three different offside offences:

- interfering with play by playing or touching the ball (with any part of the body)
- interfering with an opponent by:
 - > preventing them from playing or being able to play the ball by clearly obstructing their line of vision, especially the goalkeeper
 - > challenging them for the ball
 - > trying to play the ball when it is close and this affects an opponent
 - > making an obvious action/movement that clearly affects an opponent's ability to play the ball
- gaining an advantage by playing the ball or interfering with an opponent when the ball:





- > rebounds or deflects off:
 - the goalpost or crossbar
 - an opponent
 - the referee or another match official
- > has been deliberately saved by an opponent, i.e. in an attempt to stop the ball from going into or very close to the goal

If a player is penalised for offside, an indirect free kick is awarded to the other team where the offence occurred; this can be in the player's own half.

WHAT HAPPENS IF...

a player is in an offside position?

A player in an offside position is not penalised if they do not commit an offside offence.

a player in an offside position is fouled without committing an offside offence?

The foul is penalised.

a player in an offside position is fouled before committing an offside offence?

The foul is penalised.

a player deliberately leaves the pitch?

- If it is a defending player:
 - > The player is considered to be on the goal line or touchline for the purposes of offside and is shown a yellow card at the next stoppage
- If it is an attacking player (who does not get involved in the play):
 - > Play continues no yellow card
- If it is an attacking player (who re-enters the pitch and gets involved in the play):
 - > If the player was in an offside position it is an indirect free kick for offside
 - > If the player was not offside it is an indirect free kick and the player is shown a yellow card

For further information, click here.

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ARGUING / DISSENT, PROTESTS, COMPLAINTS

DEFINITION

Arguing, complaining or protesting about a decision is known in the Laws as dissent. It can be verbal (with words) or physical (e.g. running at the referee, making gestures, kicking or throwing the ball away).

WHAT SHOULD HAPPEN?

Players, substitutes, coaches and other team officials should respect the decisions of the referee and the other match officials.

An initial, non-exaggerated disagreement, objection or complaint is usually accepted by the referee as a natural reaction.

Clear and/or continual dissent (with words, actions or gestures) is punished with a yellow card and, if play is stopped because of the dissent, an indirect free kick is awarded to the other team.

If the words or gestures are offensive, insulting or abusive, the player must be shown a red card.

WHAT HAPPENS IF ...

a player shows clear dissent by running at the referee but does not say anything?

The player is shown a yellow card.

a player shows clear dissent with gestures but does not say anything?

The player is shown a yellow card.

play is stopped because of dissent?

An indirect free kick is awarded and the offending player is shown a yellow card.



FEINTING / DUMMYING

DEFINITION

Feinting is when a player tries to trick an opponent by pretending (dummying) to kick the ball, but then delays the kick or does not kick the ball. Feinting is allowed for free kicks, goal kicks and corner kicks. At a penalty kick the kicker can stop and start in the run-up but is not allowed to feint to kick the ball once they have completed the run-up..

WHAT SHOULD HAPPEN?

If, when taking a free kick, goal kick or corner kick, the kicker feints to take the kick, the opponents must remain at least 9.15 m (10 yds) from the ball until the kick is taken.

When a penalty is being taken, the kicker:

- can stop and start during the run-up
- must kick the ball immediately at the end of their run-up, i.e. they cannot feint (pretend) to kick the ball

WHAT HAPPENS IF...

(Free kicks, goal kicks, corner kicks)

the kicker feints to kick the ball, and an opponent moves closer than 9.15 m (10 yds) to the ball and interferes with the kick?

The opponent is shown a yellow card and the kick is retaken.

(Penalty kick and during penalties)

the kicker feints at the end of the run-up but does not kick the ball?

The kicker is shown a yellow card and the kick is then taken correctly.

(Penalty kick and during penalties)

the kicker feints at the end of the run-up and then kicks the ball?

Penalty kick: the kicker is shown a yellow card and an indirect free kick is awarded to the other team. **During penalties:** the kicker is shown a yellow card and the kick is recorded as missed.

EXTRA PERSON OR OBJECT ON THE PITCH / OUTSIDE AGENT

DEFINITION

An outside agent is anyone or anything that should not be on the pitch during the game. This can include:

- a person who is not a player, substitute, team official or match official (e.g. a spectator or ball boy/girl)
- an animal
- an object thrown by a spectator
- a structure, e.g. an overhanging branch

WHAT SHOULD HAPPEN?

The referee should try to make sure that any outside agent does not interfere with the game, the players, the referee or the other match officials.

When the game is stopped because of outside interference, play restarts with a dropped ball for the team that last touched the ball before the game was stopped (see: Dropped ball).

WHAT HAPPENS IF ...

there is no interference with the game?

The referee can allow the game to continue.

there is interference with the game?

The referee stops play and the outside agent must be removed from the pitch. Play restarts with a dropped ball.

there is interference with the ball when it is going into the goal but it still goes in?

The goal can be awarded if the interference did not stop any defenders or the goalkeeper from playing the ball.

there is interference at a penalty kick (including during penalties) before the ball reaches the goal/goalkeeper?

The kick is retaken.

there is interference at a penalty kick after the ball rebounds off the goalposts, crossbar or goalkeeper?

Penalty kick: play restarts with a dropped ball. **During penalties:** the kick is recorded as missed.

EXTRA PERSON OR OBJECT ON THE PITCH / OUTSIDE AGENT

the referee stops play for an offence committed by a player against an outside agent?

Play restarts with a dropped ball, unless an indirect free kick is awarded for leaving the pitch without the referee's permission.

SUBSTITUTES OR TEAM OFFICIALS ON THE PITCH

DEFINITION

Substitutes, substituted players and team officials (including coaches, doctors, physios, etc.) are not allowed onto the pitch without the referee's permission.

WHAT SHOULD HAPPEN?

Substitutes, substituted players and team officials must remain on the bench/in the technical area (if there is one).

If there is no technical area, they must stay on the side of the pitch outside the touchline.

They may only go onto the pitch after getting a signal from the referee (except in an emergency, e.g. serious injury).

A player who has gone off the pitch with an injury or to change kit, etc. must wait for the referee's signal to return, which can be given whilst the ball is in play.

If the game is stopped, the player can return to the pitch from the goal line or touchline, but if the ball is in play, the player can only return to the pitch from the touchline.

WHAT HAPPENS IF ...

a substitute, substituted player or player who has gone off the pitch with an injury or to change kit, etc. enters the pitch without permission?

If there is no interference with the game:

- the referee can allow the game to continue
- when the game stops, the offending person is:
 - > shown a yellow card for entering the pitch without permission
 - > required to leave the pitch (if they are a substitute or substituted player)

If there is interference with the game:

- the referee stops play (unless an advantage can be played) and awards a direct free kick (or penalty kick if the interference is in the offending player's penalty area) and the offending person is:
 - > shown a yellow card for entering the pitch without permission, if they are a player
 - > shown a second yellow card and then a red card if they have committed another offence, e.g. a reckless tackle or arguing with the referee
 - > shown a red card if they have committed a sending-off offence (e.g. violent conduct, serious foul play, denying the other team a goal or an obvious goal-scoring opportunity)
 - > required to leave the pitch (if they are a substitute or substituted player)

a team official enters the pitch and there is interference with the game:

- the referee stops play (unless an advantage can be played) and awards a direct free kick (or penalty kick if the interference is in the penalty area of the offending team official) and the person is:
 - > shown a red card for entering the pitch without permission

SUBSTITUTES OR TEAM OFFICIALS ON THE PITCH

> required to leave the pitch and the surrounding area for the rest of the game Exception:

If a substitute, substituted player, team official or player who has gone off the pitch with an injury or to change kit, etc. enters the pitch without permission and interferes with the ball when it is going into their team's goal but it still goes in, the goal can be awarded if the interference did not stop a defender or the goalkeeper from playing the ball.

a team scores a goal when one of their substitutes, substituted players, team officials or players who have gone off the pitch with an injury or to change kit, etc. is on the pitch without permission, interferes with the game and the referee finds out before the game is restarted?

The referee must:

- disallow the goal
- take the correct disciplinary action (player, substitute, substituted player yellow card; team official red card)
- have the person removed from the pitch (substitute, substituted player, team official)
- restart play with a direct free kick from where the offending person was discovered by the referee

If the referee does not find out about the offending person until after the game has restarted, the referee must:

- allow the goal
- stop play (if the ball is in play)
- take the correct disciplinary action (player, substitute, substituted player yellow card; team official red card)
- · have the person removed from the pitch (substitute, substituted player, team official)
- restart the game with a dropped ball or free kick (depending on the reason for stopping the game)
- submit a report to the competition organisers after the game



OBSTRUCTION / IMPEDING

DEFINITION

Obstruction, or impeding the progress of an opponent, is when a player unfairly uses their body to prevent an opponent from getting to and/or playing the ball.

WHAT SHOULD HAPPEN?

Every player has a right to their position on the pitch.

A player can use their body to shield the ball from an opponent in order to make it difficult for the opponent to get to the ball, as long as the ball is within playing distance^{*}. A player who is shielding the ball is allowed to be fairly charged (shoulder-to-shoulder) by an opponent.

*Playing distance means that the player could touch the ball if they stretched their foot/leg or jumped (including hands/arms for goalkeepers).

If a player obstructs an opponent, the referee awards:

- a direct free kick if there is contact with the opponent
- · an indirect free kick if there is no contact

WHAT HAPPENS IF ...

obstruction stops a promising attack?

A free kick is awarded and a yellow card is shown.

obstruction stops a goal/denies the opponents an obvious goal-scoring opportunity?

A free kick is awarded and a red card is shown.



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SIMULATION

DEFINITION

Simulation is when a player tries to deceive the referee by faking or exaggerating an action to get:

- a free kick or penalty kick
- a red or yellow card for an opponent

SIMULATION EXAMPLES

A player can be guilty of simulation in a number of ways, including:

- pretending to have been:
 - > fouled, to get a free kick or penalty kick
 - > kicked, punched, etc. to get a red or yellow card for an opponent
- exaggerating:
 - > the seriousness of a foul
 - > the strength/effect of a kick, push, etc.
- holding the wrong part of the body after an incident (such as a foul, push, etc.), for example:
 - > holding the knee when the foul was on the ankle
 - > holding the head/face after being pushed in the chest

WHAT HAPPENS IF...

a player is guilty of simulation?

- an indirect free kick is awarded (if play is stopped for the offence)
- the player is shown a yellow card



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SWEARING / OFFENSIVE, INSULTING OR ABUSIVE LANGUAGE AND/OR ACTIONS

DEFINITION

Language and/or actions that are offensive, insulting or abusive must result in the offender being shown a red card.

Language and/or behaviour that is discriminatory must be dealt with as offensive, insulting or abusive.

WHAT SHOULD HAPPEN?

If a player swears, the referee must decide if the words are:

- offensive, insulting or abusive = red card
- unsporting behaviour = yellow card
- acceptable = warning and no card

A player must be shown a red card if they:

- use offensive, insulting or abusive language
- make an obscene gesture
- · behave or act in a violent or offensive way



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OTHER

DEFINITION

Apart from fouls and handball, there are other offences that can result in a free kick (direct or indirect) being awarded and sometimes a red or yellow card being shown.

Many of these are technical offences, which are offences that are against the Laws of the Game rather than offences committed against an opponent.

DIRECT FREE KICK FOR...

· Entering or re-entering the pitch without the referee's permission and interfering with the game or an opponent

INDIRECT FREE KICK FOR...

- Offside offences
- Verbal offences, especially arguing, protesting, swearing, etc.
- Verbally distracting an opponent (usually to put them off when they are trying to play the ball)
- Simulation/diving/exaggeration to get:
 - > a free kick or penalty kick
 - > a red or yellow card for an opponent
- After taking a free kick, corner kick, goal kick, penalty kick, throw-in or kick-off, the player touches the ball again before another player (of either team) has touched it
- · Entering, leaving or re-entering the pitch without the referee's permission but not interfering with the game or an opponent
- When an attacking team player is less than 1 m (1 yd) from a defensive 'wall' of three or more players when a free kick is taken
- If the goalkeeper:
 - > holds the ball with their hand(s)/arm(s) for more than six seconds
 - > touches the ball for a second time after releasing the ball, before it has touched another player (except after a save)
 - > touches the ball with their hand(s)/arm(s) after it has been deliberately kicked to them by a team-mate (backpass)
 - > touches the ball with their hand(s)/arm(s) after receiving it directly from a throw-in by a team-mate
- Using a deliberate trick to flick the ball up and play it to the goalkeeper to get round the backpass Law
- Illegally marking the pitch
- Behaving unfairly (unsportingly)
- · Showing a lack of respect for the game and its participants
- · At a penalty kick:
 - > The kicker feints (pretends to kick the ball) at the end of their run-up, i.e. when their non-kicking/standing foot stops near the penalty spot
 - > An attacker enters the penalty area before the kick is taken and the kick is missed/saved
 - > The wrong player takes the kick
 - > The penalty is kicked backwards
- The referee plays advantage when a player should have been sent off (red card or second yellow card) and the offending player then gets involved in play
- · A player commits an offence off the pitch against one of their own team-mates (including substitutes) or one of their own team officials





ADVANTAGE

DEFINITION

Advantage is when an offence (foul, handball, offside, technical, etc.) occurs and, because the non-offending team has useful possession of the ball, the referee allows play to continue, as it is to their benefit

WHAT SHOULD HAPPEN?

The referee signals advantage by extending one or both arms forward at shoulder height.

The referee should only play advantage if:

- there is a real benefit or the non-offending team
- no player is seriously injured
- · there is no risk of a reaction or confrontation

Unless there is a clear goal-scoring opportunity for the non-offending team, the referee should not play advantage following red-card offences, particularly:

- · serious foul play
- violent conduct
- · offences requiring a second yellow card

The referee must make a quick, tactical decision and should remember that:

- allowing play to continue is not always in the best interests of the non-offending team, e.g. if they are in or near their own penalty area and/or under pressure
- a free kick in an attacking situation may be better for the non-offending team than allowing play to continue

The referee can wait a few seconds to allow a possible advantage to develop, and if the non-offending team does not benefit and gains no advantage, the original free kick can be given. However, the non-offending team should not be given two chances, e.g. a player is fouled but recovers and has a shot at goal; if the player does not score, the referee cannot go back and give a free kick for the original offence.

If the referee plays advantage following an offence that would have resulted in a red or yellow card being shown, the card must be shown next time the game stops. However:

- if the offence was denying an obvious goal-scoring opportunity, a yellow card is shown instead of a red card as playing advantage allowed the attack to continue
- if the offence was stopping a promising attack, no card is shown as playing advantage allowed the attack to continue

WHAT HAPPENS IF...

a defender starts fouling (e.g. holding) an opponent outside the penalty area and the foul continues into the penalty area?

The referee plays advantage for the offence outside the area and awards a penalty kick.

a defender starts fouling (e.g. holding) an opponent inside the penalty area and the foul continues outside the penalty area?

The referee awards a penalty kick (no advantage is played).



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an advantage is played and the player who should have been shown a red card (including a second yellow card) then gets involved in the game?

The referee stops play, sends off the player in question and awards an indirect free kick to the opponents.



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FREE KICKS

DEFINITION

Direct and indirect free kicks are awarded to the opposing team for offences committed by players, substitutes, substituted players, sent-off players or team officials.

A direct free kick offence committed in the offending player's penalty area results in a penalty kick being awarded.

A goal can be scored from a direct free kick without another player touching the ball.

A goal can only be scored from an indirect free kick if, before entering the goal, the ball touches another player (from either team).

WHAT SHOULD HAPPEN?

If an indirect free kick is awarded, the referee raises one arm above the head and keeps it in this position until the kick has been taken and:

- the ball goes out of play or touches another player
- there is no possibility of the ball going directly into the goal

Free kicks are taken from the place where the offence occurred except:

- for an offence committed in the goal area:
 - > a free kick for the defending team can be taken from anywhere in the goal area
 - > an indirect free kick for the attacking team is taken on the line of the goal area that is parallel to the goal line closest to where the offence occurred
- for the offence of leaving, entering or re-entering the pitch without permission, the free kick is taken from the position of the ball when play
 was stopped
- for an offence committed off the pitch, the free kick is taken on the boundary line closest to where the offence occurred (if it is a direct free kick offence and the point on the boundary line is in the offending player's penalty area, a penalty kick is awarded)

When a free kick is taken:

- the ball:
 - > must be stationary (not moving)
 - > is in play when it is kicked and clearly moves
- until the ball is in play, all opponents must remain:
 - > at least 9.15 m (10 yds) from the ball, unless they are on their own goal line between the goalposts (in cases where there is an indirect free kick closer than 9.15 m (10 yds) to the goal line)
 - > outside the penalty area for a free kick inside the opponents' penalty area
- if the defending team make a defensive wall of three players of more, all attacking team players must be at least 1 m (1 yd) from the wall until the ball is in play
- the kicker cannot touch the ball again until another player has touched it

WHAT HAPPENS IF...

a direct free kick goes into the opponents' goal without another player touching it?

A goal is awarded.



continued

FREE KICKS

an indirect free kick goes into the opponents' goal without another player touching it?

A goal kick is awarded to the other team.

a direct or indirect free kick goes into the kicker's goal without another player touching it?

A corner kick is awarded to the other team.

the referee awards an indirect free kick but forgets to use the arm signal and the ball goes into the goal without another player touching it?

The free kick is retaken by the same team.

the ball is moving when the kick is taken?

The free kick is retaken by the same team.

the free kick is taken from the wrong position?

The free kick is retaken by the same team.

the kicker touches the ball again before another player has touched it?

An indirect free kick is awarded to the other team. However, if the second touch is handball, a direct free kick is awarded; if the handball offence is inside the kicker's penalty area, a penalty kick is awarded, unless the kicker was the goalkeeper, in which case an indirect free kick is awarded.

A yellow card is shown if the second touch stopped a promising attack.

A red card is shown if the second touch stopped a goal or denied the opponents an obvious goal-scoring opportunity.

the kicker feints (pretends) to take the free kick?

This is allowed.

an opponent is less than 9.15 m (10 yds) from a free kick when it is taken and interferes with the kick?

Unless the referee plays advantage, the kick is retaken and the offending player is shown a yellow card.



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continued

FREE KICKS

an opponent is less than 9.15 m (10 yds) from a free kick, but the kick is taken quickly and the opponent did not have time to get back at least 9.15 m (10 yds)?

If there is no interference, play continues.

If the free kick is stopped by the opponent, then it is retaken.

If the free kick is taken and the ball is then intercepted, play continues.

there is a free kick to the defending team inside their own penalty area and an opponent enters or is inside the penalty area before the kick is taken and interferes with the kick?

Unless the referee plays advantage, the kick is retaken.

there is a free kick to the defending team inside their own penalty area, but the kick is taken quickly and there is an opponent inside the penalty area?

If there is no interference, play continues.

If the free kick is stopped by the opponent, then it is retaken.

If the free kick is taken and the ball is then intercepted, play continues.



PENALTY KICK

DEFINITION

A penalty kick is awarded to the other team when a player commits a direct-free-kick offence (usually a foul or handball) inside their own penalty area. A goal can be scored directly from a penalty kick.

WHAT SHOULD HAPPEN?

All players, except for the goalkeeper and the kicker, must be outside the penalty area and the semi-circle line (penalty arc), which is 9.15 m (10 yds) from the penalty spot. They cannot go inside the penalty arc or penalty area until the ball is in play (i.e. the ball is kicked and clearly moves). The ball must be on the penalty spot and stationary (not moving).

The goalkeeper:

- must face the ball
- must be on the goal line and between the goalposts
- can move along the goal line and/or jump up and down, as long as at least part of each foot is on or above the line, until the ball is kicked
- must not behave in a way that unfairly distracts the kicker, e.g. delay the taking of the kick or touch the goalposts, crossbar or goal net
- must have at least part of one foot touching, in line with, or behind the goal line when the ball is kicked

The kicker:

- must be clearly identified so the referee and the goalkeeper know who is taking the kick
- can stop and start during their run-up to the ball
- must not stop or feint (pretend to kick the ball) at the end of their run-up they must kick it immediately
- must kick the ball forward (but can backheel it towards the goal)
- cannot touch the ball again until another player has touched it

The referee:

- checks the ball is on the penalty spot and makes sure all players are in the correct position
- blows the whistle for the kick to be taken
- carefully watches the kicker and the goalkeeper (the assistant referee will usually help by watching the goalkeeper and checking whether the ball crosses the goal line in the goal)
- allows the kick to be taken even if time is up at the end of the half

If the half is extended to allow a penalty kick to be taken, the half ends after the kick has been taken and when:

- the referee stops play for an offence committed by the attacking team, or the ball:
 - > goes into the goal
 - > stops moving (including being held by the goalkeeper)
 - > rebounds off the goalkeeper, a goalpost, the crossbar or the corner flagpost and has no chance f going into the goal
 - > goes out of play
 - > is touched after the kick by any player (except the defending goalkeeper)

WHAT HAPPENS IF...

the ball is moving or is not on the penalty spot when the kick is taken?

Kick scored: The kick must be retaken.

Kick missed/saved: The kick must be retaken.



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continued

PENALTY KICK

any defenders enter the penalty arc or penalty area early?

Kick scored: A goal is awarded. Kick missed/saved: The kick must be retaken.

any attackers enter the penalty arc or penalty area early?

Kick scored: The kick must be retaken. Kick missed/saved: An indirect free kick is awarded.

attacker(s) and defender(s) enter the penalty arc or penalty area early?

Kick scored: The kick must be retaken. Kick missed/saved: The kick must be retaken.

the goalkeeper moves off the goal line early?

Kick scored: A goal is awarded.

Kick missed/saved: The kick must be retaken if it is saved.

The kick is not retaken if the ball misses or rebounds from the goal and the kicker was not affected by the goalkeeper's movement. If the kick is retaken, the goalkeeper must be warned for the fi st offence in the game and shown a yellow card for any further offences in the game.

the kicker feints at the end of the run-up and kicks the ball?

Kick scored: An indirect free kick is awarded and the kicker is shown a yellow card. **Kick missed/saved:** An indirect free kick is awarded and the kicker is shown a yellow card.

the kicker feints at the end of the run-up and does not kick the ball?

The kicker is shown a yellow card and the kick must then be taken.

the kicker stops during the run-up, starts again and kicks the ball?

Kick scored: A goal is awarded.

Kick missed/saved: The game carries on or, if the ball goes out of play, a goal kick or corner kick is awarded.



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PENALTY KICK

the kicker touches the ball again before anyone else?

Kick scored: An indirect free kick is awarded. **Kick missed/saved:** An indirect free kick is awarded.

the kicker does not kick the ball forward?

Kick scored: An indirect free kick is awarded. Kick missed/saved: An indirect free kick is awarded.

the kicker and the goalkeeper both commit an offence?

Kick scored: An indirect free kick is awarded and the kicker is shown a yellow card. **Kick missed/saved:** An indirect free kick is awarded and the kicker is shown a yellow card.

another player (not the identified kicker) takes the kick?

Kick scored: An indirect free kick is awarded and the player who took the kick is shown a yellow card. **Kick missed/saved:** An indirect free kick is awarded and the player who took the kick is shown a yellow card.

the ball bursts/stops before reaching the goal/goalkeeper?

Kick scored: The kick must be retaken. Kick missed/saved: The kick must be retaken.

there is outside interference with the ball before it reaches the goal?

Kick scored: The kick must be retaken unless it is deemed that the goalkeeper could not have saved it. **Kick missed/saved:** The kick must be retaken.



YELLOW CARDS

DEFINITION

A yellow card is a card shown to someone when they are booked/cautioned. Yellow cards can be shown for offences by players, substitutes, substituted players, coaches and other team officials.

WHEN IT IS SHOWN

A person can be shown a yellow card from the time the referee goes onto the pitch to start the game until after the end of the game, including during half-time, the break before extra time, extra time, half-time of extra time and penalties.

If a player commits a yellow card offence between the referee going onto the pitch for the pre-match inspection and the referee entering the pitch to start the game, no yellow card is shown. The incident is reported to the competition organisers after the game, but the player starts the game without a yellow card. This means that if they are shown a yellow card during the game, they are not sent off for two yellow cards in the same game.

In some competitions, a yellow card may result in the player being sent off for a short period of time and then returning to play (see: Sin bins (temporary dismissals)). There are different reasons for the referee to show a yellow card, and many of them are officially categorised as 'unsporting behaviour'. The most common yellow card offences are where a player, substitute or substituted player:

- commits a reckless challenge (foul)
- wastes time
- stops a promising attack by the other team, usually by committing a foul or handball (there is no card issued if a penalty kick is awarded for a foul that stops a promising attack and was an attempt to play the ball)
- denies the other team an obvious goal-scoring opportunity and the referee awards a penalty kick for a foul that was an attempt to play the ball or challenge the ball
- argues with the referee or another match official (verbally or by gestures/actions)
- is not the minimum required distance at a free kick, corner kick, dropped ball or throw-in
- continuously fouls (no specific number of fouls have to be committed)
- simulates/dives to get a penalty/free kick or exaggerates to get another player a red or yellow card
- excessively celebrates a goal, e.g. takes their shirt off, jumps onto a fence, goes into the crowd, mocks opponents, wears a mask/covers their face with their shirt

Other reasons for a yellow card to be shown are if a player, substitute or substituted player:

- shows a lack of respect for the game or their opponents
- tries to score a goal with their hand/arm (even if unsuccessful)
- · enters, re-enters or leaves the pitch without the referee's permission
- changes places with the goalkeeper during play or without the referee's permission
- makes illegal marks on the pitch
- plays the ball after being given permission by the referee to leave the pitch
- uses a trick to flick the ball up to the goalkeeper to get around the backpass Law
- verbally distracts an opponent
- A yellow card is shown to a team official who
- continuously leaves their bench/technical area
- delays the restart of play by their team
- · enters the other team's technical area (without any major confrontation)
- argues with the referee or other match official (without leaving the technical area)
- · continuously signals for a red or yellow card to be shown to someone



76/88

continued

YELLOW CARDS

- excessively shows the VAR review 'TV signal'
- acts in a confrontational manner
- continually behaves unacceptably
- shows a lack of respect for the game or their opponents

If someone on the bench/in the technical area commits a yellow card offence and cannot be identified, the head coach must be shown the yellow card (as the leader of the team and the person responsible for the people on the bench/in the technical area).

Yellow cards must be shown during a stoppage in the game and not while the ball is in play.

If the referee plays advantage for a yellow-card offence, the card must be shown when the game next stops. However, if the offence was stopping a promising attack (SPA), no card is shown, as the advantage allowed the promising attack to continue.

Details about all yellow cards must be reported after the game to the competition organisers.



RED CARDS

DEFINITION

A red card is shown to someone when they are sent off. Red cards can be shown for offences by players, substitutes, substituted players, coaches and other team officials.

WHEN IT IS SHOWN

A person can be sent off from the time the referee goes onto the pitch for the pre-match inspection until the referee leaves the pitch after the end of the game, including during half-time, the break before extra time, extra time, half-time of extra time and penalties.

If a player commits a red-card offence before entering the pitch to start the game, no red card is shown but the player cannot play in the game and the incident is reported to the competition organisers after the game.

If the offence is committed:

- before the team lists are submitted the player cannot be included on the team list and cannot take part in the game
- between the submission of the team lists and the kick-off the player can be replaced by one of the substitutes, so the team starts with 11
 players. However, the substitute cannot be replaced but the team does not lose a substitution

A red card is shown if a player, substitute or substituted player:

- · denies the other team a goal or obvious goal-scoring opportunity by committing:
 - > handball (except for a goalkeeper in their own penalty area)
 - > a foul (except when a penalty kick is awarded for a foul that was an attempt to play the ball or challenge an opponent for the ball, in which case a yellow card is shown)
 - > any other offence
- commits serious foul play (serious/dangerous foul)
- is guilty of violent conduct (punching, kicking, head-butting, etc.)
- spits at or bites someone
- uses language or behaves in a way that is offensive, insulting or abusive
- receives a second yellow card in the same game

A red card is shown if a team official:

- delays the other team's restart of the game, e.g. by holding onto the ball, kicking it away or obstructing an opponent
- leaves their bench/technical area or enters the pitch to argue with the referee or other match official
- acts aggressively or interferes with the game or a player from the other team
- enters the other team's bench/technical area and behaves aggressively
- is guilty of violent conduct (punching, kicking, head-butting, etc.)
- · spits at or bites someone
- · throws/kicks something onto the pitch
- uses language or behaves in a way that is offensive, insulting or abusive
- receives a second yellow card in the same game
- incorrectly uses electronic/communication equipment and behaves inappropriately as a result

If someone on the bench/in the technical area commits a red card offence and cannot be identified, the head coach must be shown the red card (as the leader of the team and the person responsible for the people on the bench/in the technical area).

Red cards must be shown during a stoppage in the game and not while the ball is in play.

If the referee plays advantage following a red card offence that denies the opponent an obvious goal-scoring opportunity (DOGSO), a yellow card is shown instead of a red card, as the advantage allowed the attack to continue.





continued



If the referee plays advantage following any other red card offence (which should not usually happen because of the risk of confrontation):

- the red card must be shown when the game next stops or
- if the offender gets involved with the game again, the referee must stop play, award an indirect free kick and send the player off

When a person is sent off, they must leave the surrounds of the pitch (including the bench/technical area) and go straight to the dressing room.

Details about all red cards must be reported after the game to the competition organisers.

79/88

TEMPORARY DISMISSALS / SIN BINS

DEFINITION

Youth/children's, veterans, disability and grassroots football are allowed to have sin bins (temporary dismissals), where a player who gets a yellow card is sent off for a short period of time (as defined in the competition rules, e.g. 5-10 minutes).

Competition rules will determine whether to have sin bins for all yellow cards or only for specific yellow card offences, e.g. dissent only.

WHAT SHOULD HAPPEN?

- When a player commits a sin-bin offence, the referee shows a yellow card and points with both arms to the benches/technical areas to indicate that the player must leave the pitch.
- The player leaves the pitch and stays off it (on the bench/in the technical area or with the team officials) until the sin-bin time is up and there is a signal from the referee to return. The signal can be given when the ball is in play.
- The sin-bin time starts when the game restarts, after the player has left the pitch.
- If there is a stoppage in play during the sin-bin time, this time is added to the sin-bin time.
- A player who has been in the sin bin once and then commits another sin-bin offence later in the game is sent to the sin bin again. At the end of their second sin bin time, they cannot return to the game, but they can be substituted (if the team has not used all its substitutions).
- In competitions where not all yellow cards result in a sin bin, a player who gets a normal yellow card and a sin bin yellow card is not sent off for two yellow cards.

WHAT HAPPENS IF...

a player commits an offence when in the sin bin (e.g. argues about a decision)?

The player is shown a red or yellow card (depending on the offence) and is not allowed to return to the game when the sin-bin time is up.

a player is in the sin bin at the end of the first half?

The player spends the remaining time in the sin bin at the start of the second half.

a player is in the sin bin at the end of the game and there is extra time?

The player spends the remaining time in the sin bin at the start of extra time.

a player is in the sin bin at the end of the game and there are penalties?

The player can take part in the penalties.



80/88

TECHNOLOGY

VIDEO ASSISTANT REFEREE (VAR) SYSTEM

DEFINITION

Some top-level competitions use the VAR system, which involves a qualified video assistant referee (VAR) watching replays of major incidents to check if anything serious has been missed or the referee has made a 'clear and obvious error'.

HOW IT WORKS

The VAR can only check incidents relating to:

- a goal/no goal decision
- a penalty kick/no penalty kick decision
- a direct red card (second yellow cards cannot be checked)
- mistaken identity (when the wrong player is shown a red or yellow card)

In principle, the original decision stands unless it is clearly wrong. However, if the VAR believes a 'clear and obvious error' has been made or something serious has been missed, the referee is informed through the communication headset and then makes a 'TV signal' to indicate that an incident is being reviewed.

If the incident is factual (e.g. offside position or if a foul occurred inside or outside the penalty area), the referee can correct an error without looking at the replays, based on information from the VAR - this is a 'VAR only review' (VARO).

If the incident involves judgement (e.g. is a foul serious enough for a red card or is there a handball offence?), the referee will go to the referee review area (RRA) on the side of the pitch to look at the video replays on a monitor – this is an 'on-field review' (OFR). After watching the replays, often at different speeds and angles, the referee will either confirm or change the original decision.



82/88

GOAL LINE TECHNOLOGY (GLT)

DEFINITION

Goal line technology is a system of cameras and/or sensors and computers that automatically sends a signal to the referee's watch and/or headset within one second when the whole of the ball has passed over the goal line between the goalposts and under the crossbar. The referee can then award the goal.

SEMI-AUTOMATED OFFSIDE TECHNOLOGY (SAOT)

DEFINITION

Semi-automated offside technology is a support tool for the video match officials and the on-field officials to help them make faster and more accurate offside decisions.

HOW IT WORKS

The technology uses dedicated tracking cameras mounted in the stadium to track the ball and data points on each individual player, many times per second, calculating their exact position on the pitch. The collected data points include all limbs and extremities that are relevant to determine if a player is in an offside position.









LAWS OF THE GAME

The Laws of the Game are association football's only officially valid set of Laws/Rules and are published annually by The IFAB.

With a high level of detail, the Laws serve as the official guidelines for match officials, players and everyone involved in football and make sure that all participants have a solid point of reference. However, the Laws cannot deal with every possible situation, so where something happens which is not mentioned in the Laws, The IFAB expects the referee to make a decision within the 'spirit' of the game and its Laws – this often involves asking the question, "what would football want/expect?"

The fact that the Laws of the Game are the same for all levels of football around the world, from the FIFA World Cup[™] through to a game between children, is a considerable strength which must continue for the good of football everywhere.

The Laws of the Game are available in the five official IFAB languages English, French, German, Spanish and Portuguese as well as, thanks to the help of national associations, in some other languages. All available editions and languages can be downloaded <u>here</u>.

Changes to the Laws of the Game can only be made at The IFAB's Annual General Meeting (AGM), which usually takes place in March, and require a three-quarter majority of The IFAB's members. Any changes approved at the AGM become part of the Laws of the Game as of 1 July. Find out more about the decision-making process on **theifab.com**.

COMPETITION RULES

DEFINITION

In addition to the Laws of the Game, all competitive matches (leagues, cups, knockouts, etc.) have competition rules, which include important information that affects the game. Competition rules will vary according to the level of football.

WHAT COMPETITION RULES ARE IMPORTANT FOR A GAME?

Some competition rules may link directly to the 'General modifications' section of the Laws, which allows competitions to modify a number of Laws (size of the pitch, goals and ball; number of substitutions; duration of the halves, etc.) for grassroots, youth/children's, disability and veterans football.

Below are some important areas, determined by competition rules, that the referee, other match officials and team officials of both teams should be aware of:

- How long the game (and extra time) lasts
 - > Whether the standard length of the halves of the game (45 minutes) and extra time (15 minutes) may be shorter:
 - for youth/children's, disability football
 - because of a late kick-off, bad weather, etc.

• Team lists

- > Whether each team must give a team list to:
 - the referee
 - the opponents
- > If team lists are required:
 - is there an official team list document?
 - must it be signed, and if so, by whom?
 - is there a deadline by which the team list must be given to the referee (and opponents), e.g. at least 30 minutes before kick-off?
 - can changes be made to the team list after it has been submitted, e.g. if a player becomes ill/injured?

• Substitutes

- > How many substitutes can each team:
 - name on the team list?
 - use during the game?
- > How many substitution opportunities does each team have? This usually only applies in top level football, where the maximum is three (substitutions made during half-time do not count as an opportunity)
- > Is a team allowed an extra substitute and, where appropriate, an extra substitution opportunity during extra time?

• Scores are level at full-time in a cup/knockout game

- > Is there:
 - extra time and then, if necessary, penalties?
 - no extra time, only penalties?
 - an away goals rule that applies before extra time/penalties?

· Other areas that might be included in the competition rules

- > What to do if:
 - both teams have the same colour shirts, i.e. which team must change
 - the referee (or another match official) does not arrive or cannot continue
 - there are doubts about whether the pitch is playable (due to ice, snow, waterlogged surface, etc.)
 - the floodlights go out



87/88

COMPETITION RULES

- there are problems with spectators
- the game is interrupted by bad weather
- the technology (VAR system or goal line technology) stops working

WHAT HAPPENS IF...

something happens which is against, or not mentioned, in the competition rules?

The problem should be dealt with immediately, where possible.

If the problem cannot be solved, a decision will need to be taken about whether the game can start/continue.

The matter should always be reported to the competition organisers after the game.



Liverpool's Champions League Tie Dragged into Match-Fixing Scandal | News, Scores, Highlights, Stats, and Rumors | Bleacher ...

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Liverpool's Champions League Tie Dragged into Match-Fixing Scandal

ADRIAN AGIUS X FEBRUARY 4, 2013



Richard Heathcote/Getty Images

The first major club to be embroiled in the monster match-fixing scandal to rock world football has come to surface. It has been revealed, by a number of sources including the Daily Mail, The Telegraph and The Mirror that English Premier League side Liverpool's 2009 Champions League match against Debrecen is indeed under the microscope.

I must stress that at this point all actions are alleged to have had occurred, although the actions brought into question have been following a thorough investigation. The match

12/18/23, 2:52 PM	Liverpool's Champions League Tie Dragged into Match-Fixing Scandal News, Scores, Highlights, Stats, and Rumors Bleacher
	in question during the group stages of the 2009 installment of Europe's premier
	competition. Liverpool came away victorious from the match 1-0 in the end.
WORL	
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The Daily Mail reports:

66 Debrecen goalkeeper Vukasin Poleksic was allegedly paid to ensure there were more than two goals in the match — something he failed to engineer. Liverpool won the game 1-0 and had seven shots on target including one from Fernando Torres that Poleksic palmed into the path of Dirk Kuyt for the winner.

> What is also interesting to note was that German police have already established Debrecen's 4-3 loss to Fiorentina in that same year (in the Champions League) had been subject to attempted match-fixing by Croatian gangs.

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From what is known at the moment, Liverpool was actually "dragged" into the matchfixing as it is believed that Debrecen was the only side at the time targeted by the far eastern betting ring. In short, Liverpool's only involvement was the fact that they turned up to the match.

Liverpool released a statement in response to the allegations via a spokesmen (published on the Telegraph)."Liverpool Football Club has not been contacted by anyone from Europol or Uefa in relation to this matter."

With 380 suspected incidents of match-fixing being investigated, Liverpool may not be the only club to be dragged into what is set to be the biggest controversy in the history of the world game.



SPORTS Why Manchester City Got Banned From the Champions League

BY NICK GREENE FEB 14, 2020 • 5:06 PM



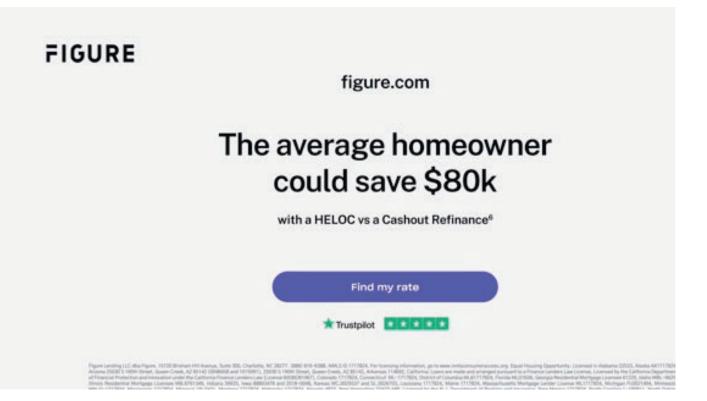
A workman begins to change the external panel designs on the Etihad Stadium in Manchester, England, on April 15, 2018, to mark Manchester City's Premier League title win. Paul Ellis/Getty Images

The Union of European Football Associations announced on Friday that it is throwing the book at Manchester City. European soccer's governing body concluded that the club "<u>committed serious breaches</u>" of financial regulations and has banned it from participating in the Champions League for two years. Manchester City must also pay a 30 million euro fine.

To find out what, specifically, Manchester City did, and whether or not the Houston Astros were involved, please refer to this handy guide.

What did Manchester City do to earn this punishment?

AD



Cooking its books, basically. According to a <u>statement released by UEFA</u>, the club "committed serious breaches of the UEFA Club Licensing and Financial Fair Play Regulations by overstating its sponsorship revenue in its accounts and in the break-even information submitted to UEFA between 2012 and 2016."

What are the Financial Fair Play Regulations?

In 2011, UEFA instituted a set of rules to improve the financial health of European soccer teams after a review had found that a majority of clubs were operating at a loss. In essence, the regulations force teams to better offset the money they spend on wages and player transfers with income generated from things like ticket revenue, sponsorships, media deals, outgoing transfers, and pie sales (in England, at least).

How did Manchester City break those rules?

In 2008, Abu Dhabi royal family member Mansour bin Zayed Al Nahyan bought Manchester City and immediately started splashing cash on superstar players and their exorbitant wages. He was totally cool with losing money to win, but his hobby went against UEFA's Financial Fair Play Regulations. Soon after those were passed, Etihad Airways (of Abu Dhabi) significantly upped its sponsorship deal to about 67.5 million pounds annually, which helped balance Manchester City's books.

What's wrong with that?

Mansour bin Zayed Al Nahyan's private equity company owns both Etihad and Manchester City. The sponsorship deal wasn't really worth all that money, and UEFA investigated the club for self-dealing and deceptive financial reporting.

So it's just like the Houston Astros sign-stealing scandal.

Yes. An Emirati royal using his international airline to deceive UEFA is the soccer equivalent of banging on trash cans in the dugout.

Were the Astros involved in any way?

UEFA didn't mention them by name, but there's no way of knowing for sure.

How did Manchester City get caught?

Emails, naturally. A Portuguese man named Rui Pinto released a trove of files, dubbed the "Football Leaks," over a four-year period starting in 2015. (He was arrested last year and is facing <u>147 charges in Portuguese court</u>.)

In one of the emails, an executive with the Abu Dhabi United Group wrote that Etihad only made a limited "<u>direct contribution</u>" worth around 8 million pounds for the sponsorship deal while the private equity fund paid the rest.

Can I guess the subject line of the email?

Go for it.

Was it "Info re: sponsorship shenanigans"?

Close. It was "Cashflow."

A two-year ban from the Champions League and a 30 million euro fine is a pretty hefty punishment.

It is. Manchester City has never won the Champions League, and the competition is the ultimate prize for the club's ownership. That they'll have to sit out for two full years must really bake their beans. The 30 million euros, meanwhile, is less than what they'd spend on a second-string left back.

So, that's the end of that, huh?

Nope! The club has already announced that it <u>plans to appeal UEFA's ruling at the Court of</u> <u>Arbitration for Sport</u> "at the earliest opportunity." In the meantime, Manchester City is still competing in the Champions League this season. They play Real Madrid in the Round of 16 on Feb. 26.

Do you think the players will be extra motivated? Or will they be distracted by all this drama?

Are you actually curious? Or are you just planning to bet on the match?

Those aren't mutually exclusive.

Good point. Count on them being motivated *and* distracted, which should be good for a 2−2 draw.

SLATEGROUP

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NEBRASKA RACING AND GAMING COMMISSION



NEW LEAGUE, WAGER TYPE OR SPORTING EVENT SPORTS APPROVAL REQUEST FORM

PURSUANT TO NEBRASKA ADMINISTRATIVE TITLE 296 RULE 13.003.04

Licensee Name: WarHorse Gaming LLC Licensee Representative Name:

Jason Johnston/Chayse Hallowell

Type of Request:

New League

Example: (New League) (New Event) (New Wager Type – specify for which league(s)/event(s)) Title of new league, new event, and/or new wager type: Champions League

Requests must be submitted in writing on this form ONLY at least ten (10) business days in advance of the requested new event or wagering type will begin, to: Tom Sage, Executive Director Nebraska Racing and Gaming Commission at <u>Tom.Sage@nebraska.gov</u>

• Requestor must state whether the new event category or wager type is a variation of an authorized event category or wager type, a composite of authorized event category or wager type, or any other event category or wager type compatible with the public interest and is suitable for use.

The Champions League is a variation of an authorized event; Premier League, MLS, and the FIFA World Cup are authorized in Nebraska. UEFA is the governing body. Is it compatible with public interest. It is suitable for use.

• Requestor must provide a complete and detailed description of the new event category or wager type for which approval is sought, including but not limited to: the current wagering rules, the manner in which wagers would be placed, payout information, source of the information used to determine the outcome of the sports wager, and any restrictive features of the wager.

Champions League started in 1955, and is a collection of the top European soccer teams playing in a tournament to decide Europe's best team. Wager types and the verification of results would be the same as previous approved soccer leagues.

 Requestor must provide a full description of any technology which would be utilized to offer the new event category or wager type.
 Kambi technology will be used to offer sports betting on the Champions League matches. It will be offered on kiosks and OTC. • Requestor must provide information or documentation which demonstrates that the granting of the request for approval would be consistent with the public policy of the state.

This offering is available at all sportsbooks and would be consistent with the public poilcy of the state. This offering would be consistent with the rules and regulations issued by the NRGC as well as the Nebraska Gaming Act.

• Requestor must provide evidence of the independent integrity monitoring of the new sporting event or the integrity policy of the Sports Governing Body or equivalent.

Champions League has an extensive integrity policy which can be found here: https://www.uefa.com/insideuefa/protecting-the-game/integrity/

- Requestor must provide contact information for the Sports Governing Body or equivalent. Email: privacy@uefa.ch Front desk: +41 (0) 848-00-2727
- Requestor must provide any other pertinent information or material requested by the Commission in order to make a determination, which must be provided at the expense of the requesting operator.
 WarHorse Gaming, LLC will provide any documentation or information requested by the NRGC at our own expense.
- Requestor must provide an explanation that addresses the method by which wagers will be posted, limited, and the date and time that acceptance of wagers will cease.
 All events are created centrally on the Kambi platform by the Logistics team, and the responsibility for publishing these events in line with the local regulation is the responsibility of the Operational Regulatory Compliance (ORC) team.
- Requestor must provide a description of the policies and procedures regarding the league, the event, or the wager's integrity. If this is a new league request, provide a copy of the league's integrity policy.

https://www.uefa.com/insideuefa/protecting-the-game/integrity/

• Requestor must provide a listing of any known scandals, match fixing <u>or point shaving</u> investigations, criminal investigations, or other incidents that could possibly compromise the integrity of any players, teams, leagues, tournaments, or exhibitions.

See attached documents regarding scandals.

• Requestor must provide a description of the policies and procedures regarding the league, event, or wager's integrity. If this is a new league request, provide a copy of the league's integrity policy.

Duplicate question https://www.uefa.com/insideuefa/protecting-the-game/integrity/

- Requestor must provide other such information or documentation which demonstrates that:
 - The event can be effectively supervised by a sport governing body or other oversight body.
 - There are integrity safeguards in place.
 - The outcome can be documented and can be verified.
 - The outcome is not affected by any wager placed.
 - The event is conducted in conformity with all applicable laws and rules, and;
 - Wagering on the event and acceptance of the wager type are consistent with the public policy of this state.

Champions League is the highest level of soccer. They are committed to ensure all Laws and Rules are upheld to keep the integrity of the tournament safe. Mission statement from website is included in the link.

https://www.uefa.com/insideuefa/football-development/innovation-hub/mission

• Requestor must list in what other jurisdiction(s) are the league(s), event(s), wager(s) approved.

League is offered is surrounding states such as Iowa, Colorado, Arizona, Nevada, etc.

• Requestor must list any jurisdictions where approval has been requested but not granted.

N/A

If existing Nebraska Racing and Gaming Commission (NRGC) Rules and Regulations do not adequately address contingencies of the league, event, or wager type, the licensee may be required to submit proposed amended Rules and Regulations for review and approval.

At its sole discretion, NRGC may require an appropriate test or experimental period and subject any technology that would be used to offer an event category or wager type to such testing, investigation, and approval.



News

Porto barred from Champions League

Uefa has banned the Portuguese champion from next season's competition.





FC Porto has lost its place in next season's Uefa Champions League after a bribery scandal.

In Portugal's biggest football scandal, Porto was last month deducted six points for trying to bribe referees in two games during the 2003-04 season.

Porto's statement, posted on the website of the Lisbon Stock Exchange where the club's shares are listed, provided no further details.



Porto will head to the courts to reclaim their Champions League spot [GALLO/GETTY]

Club officials could not immediately be reached for comment. Uefa said it would soon issue a statement.

Porto was runaway leader in the Portuguese league and secured its third straight league title despite the points deduction, claiming an automatic spot in the Champions League group stage.

But after its conviction by the Portuguese football authorities Porto was subject to Article 1 of the Champions League regulations.

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It states that a club "must not be or have been involved in any activity aimed at arranging or influencing the outcome of a match at national or international level."

The AC Milan precedent

There is a precedent for exceptions.

AC Milan was barred in 2006 because of an Italian corruption investigation, but won the right to play after an appeal.

It went on to win the Champions League that season.

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Porto made at least \$18 million in prize money and television deals from last season's competition by winning its group before being knocked out in the round of 16.

Porto won one of the two 2004-04 Portuguese league games that were investigated and drew the other on its way to clinching the championship title under then coach Jose Mourinho.

The Portuguese league's disciplinary committee fined the club \$232,000 and barred chairman Jorge Pinto da Costa from the bench during matches for two years.

The charges were taken from a lawsuit brought by Portugal's public prosecutor against Porto's chairman for alleged attempted bribery.

No date has been set for the trial.

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Pinto da Costa has denied the allegations. Mourinho is not mentioned in the league charges or in the lawsuit.

SOURCE: NEWS AGENCIES

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Contact UEFA

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Route de Genève 46	Front desk: +41 (0) 848 00 2727	
Case postale	Media desk: +41 (0) 848 04 2727	
CH-1260 Nyon 2	UEFA.com	
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Media contacts



Contact details for the UEFA media department can be found below:

Tel: +41 (0) 848 04 2727 Email: media@uefa.ch **UEFA Media & Public Relations** Route de Genève 46 Case postale CH-1260 Nyon 2 Switzerland

Media desk Tel: +41 (0) 848 04 2727 Email: media@uefa.ch

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Sage,Tom

From:Ricketts, CaseySent:Wednesday, December 27, 2023 11:38 AMTo:Brian Jorde; Sage,TomCc:Osterloo, Diane; beckertrans@icloud.com; CYNTHIA SMITH; Jordan CusterSubject:RE: Request for Email Approval (Becker.Hastings HER)

Mr. Jorde-

The meeting will be held via Zoom on January 19th at 1:30p.m.

Casey Ricketts Director of Compliance State Deputy Sheriff Nebraska Racing & Gaming Commission 3401 Village Dr. Ste 100 Lincoln, NE 68516 Main Office: 402-471-4155 Desk: 402-471-8035 Cell: 531-810-1309 casey.ricketts@nebraska.gov

From: Brian Jorde <BJorde@dominalaw.com>
Sent: Wednesday, December 27, 2023 11:32 AM
To: Ricketts, Casey <Casey.Ricketts@nebraska.gov>; Sage,Tom <Tom.Sage@nebraska.gov>
Cc: Osterloo, Diane <Diane.Osterloo@nebraska.gov>; beckertrans@icloud.com; CYNTHIA SMITH <usasteward@gmail.com>; Jordan Custer <JCuster@dominalaw.com>
Subject: RE: Request for Email Approval (Becker.Hastings HER)

Casey:

- 1. Thank you for your prompt response.
- 2. What is that date of that meeting please and is it an in-person or remote meeting?

Respectfully, Brian

Brian E. Jorde Lawyer DOMINALAW Group pc llo www.dominalaw.com

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From: Ricketts, Casey <<u>Casey.Ricketts@nebraska.gov</u>>
Sent: Wednesday, December 27, 2023 11:30 AM
To: Brian Jorde <<u>BJorde@dominalaw.com</u>>; Sage,Tom <<u>Tom.Sage@nebraska.gov</u>>
Cc: Osterloo, Diane <<u>Diane.Osterloo@nebraska.gov</u>>; <u>beckertrans@icloud.com</u>; CYNTHIA SMITH
<<u>usasteward@gmail.com</u>>
Subject: RE: Request for Email Approval (Becker.Hastings HER)

Mr. Jorde-

I have reached out to our Commissioners on your request below and they would prefer this item is placed on the January agenda. I will make sure this is done. If you have any additional questions please don't hesitate to reach out.

Thank you Casey

Casey Ricketts Director of Compliance State Deputy Sheriff Nebraska Racing & Gaming Commission 3401 Village Dr. Ste 100 Lincoln, NE 68516 Main Office: 402-471-4155 Desk: 402-471-8035 Cell: 531-810-1309 casey.ricketts@nebraska.gov

From: Brian Jorde <<u>BJorde@dominalaw.com</u>> Sent: Tuesday, December 26, 2023 3:08 PM To: Sage,Tom <<u>Tom.Sage@nebraska.gov</u>>; Ricketts, Casey <<u>Casey.Ricketts@nebraska.gov</u>> Cc: Osterloo, Diane <<u>Diane.Osterloo@nebraska.gov</u>>; <u>beckertrans@icloud.com</u>; CYNTHIA SMITH <<u>usasteward@gmail.com</u>> Subject: Request for Email Approval (Becker.Hastings HER)

To: Nebraska Racing and Gaming Commission

Attn: Director Tom Sage

- 1. At the November 17, 2023, Commission Meeting Hastings Exposition and Racing, Inc. (HER) was conditionally approved to move its Race Licenses from Adams County to Keith County.
- 2. Two conditions were placed on conditional approval:
 - a. Commission receipt of the three Market Studies required to be completed per statute; and
 - b. Commission receipt and approval of the proposed Keith County racetrack design and associated features design and layout.
- 3. HER understands that approval of 2(b) above is not approval to build and such detailed construction blueprints are a prerequisite to commencing construction.
- 4. HER understands that on or about December 20, 2023, the Commission did receive the three market studies and on December 20, 2023, Director Sage forwarded to the Commission HER's Ogallala racetrack and associated features detailed site plan, design, and overall layout.

- 5. HER believes the two conditions placed on its approval to relocate the Race License from Adams County to Keith County have now been satisfied and therefore, HER respectfully requests email approval by the Commission, as has been done in the past on various other requests, of HER's Application to move its Racing License to Keith County. Again, this is only approval to move not to build.
- 6. Table 39 on page 46 (page 51 of the PDF) of the Market Study shows that only Scenario #7, our proposed move from Hastings (Adams Co.) to Ogallala (Keith Co.), is a NET POSITIVE for all the other existing racetrack/casinos in Nebraska. You can't have more of a win-win situation than that.
- 7. We thank you for your time and consideration and look forward to your email approval as soon as possible before the end of 2023.

Respectfully, Brian

Brian E. Jorde Lawyer DOMINALAW Group pc llo www.dominalaw.com

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STATE OF NEBRASKA

NE RACING & GAMING COMMISSION 3401 Village Drive, STE 100 Lincoln, Nebraska68516 Phone: (402) 471-4155 racingcommission.nebraska.gov

December 18, 2023

Elite Casino and Resort 700 East Stolley Park Rd Grand Island, NE 68802

Attn: Vince Fiala

Good morning,

I, Casey Ricketts-Director of Compliance, Nebraska Racing and Gaming Commission, on behalf of Executive Director Tom Sage, do hereby approve your request to increase your hours of operation to 24 hours a day from Christmas Day until New Years Day understanding on January 2, 2024 you will resume current hours of operation.

Thank you,

Sincerely,

Casey Ricketta

Casey Ricketts Director of Compliance Nebraska Racing and Gaming Commission

An Equal Opportunity Employer Printed with soy ink on recycled paper



To:	Tom Sage				
	Executive Director – Nebraska Racing & Gaming Commission				
From:	Vince Fiala				
cc:	Casey Ricketts, Sharon Haselhoff, Tim Stransky				
Date:	12/14/2023				
Re:	Hours of Operation				

Grand Island Casino Resort is looking for NRGC approval to increase our hours of operation to 24 hours a day from Christmas Day until New Years' Day. We would open at 7:00 a.m. on 12/25/23 and not close until 3:00 a.m. on January 2, 2024. After 1/2/24 Grand Island Casino Resort would go back to the current hours of operation.

Thank you for considering our request.

Sage,Tom

From: Sent:	Vincent Fiala <vince.fiala@grandislandresort.com> Thursday, December 14, 2023 1:12 PM</vince.fiala@grandislandresort.com>
To:	Sage,Tom
Cc:	Ricketts, Casey; Sharon A. Haselhoff; Tim Stransky; Vincent Fiala
Subject:	Request to Temporarily Change Hours of Operation
Attachments:	Commission Memo 12-14-23 hrs of operation.docx

Tom,

Please see our request to change hours of operation between Christmas Day and New Years' Day.

Thanks,

Vincent Fiala General Manager



700 East Stolley Park Rd PO Box 1448 Grand Island, NE 68802 p. 308.675.5600 ext. 51009 c.712.460.3204 grandislandcasinoresort.com

TITLE:	Health Papers
NUMBER:	01-24

The Nebraska Racing & Gaming Commission is hereby notifying the Racing Secretary and the Racing Industry that Nebraska Rule of Racing 9.001.15 will be strictly enforced. The association conducting the racing meet is responsible for compliance with this rule. The following points are covered by this directive:

- Every horse that comes on the grounds of any racetrack in Nebraska is required to have an official health certificate
- Included in this requirement are any horses that will be in race training, pony horses, companion horses and ponies, and young animals stabled on the grounds for any reason.
- A federally accredited veterinarian must examine each horse at the farm or stable of origin to certify the animal free of infectious diseases. This includes a temperature reading.
- Copies of an official health certificate must be filed with the appropriate state jurisdiction as well as the copy that will accompany the horse to the track.
- These certificates are current for a period of thirty days.
- Any horse that travels from track to track within Nebraska without leaving the stable area for more than 30 days will not be required to have a new certificate issued each time there is a change of venue within Nebraska.
- A horse who is shipped out of state to compete at another track, or a horse that is taken to an off-track site for greater than 30 days will be required to have a new health exam prior to being allowed back on the grounds.

• These health certificates will be filed with the race office along with the foal papers for each horse. Pony people will be expected to produce proper papers for their animals but may keep them in their files.

NE RACING & GAMING COMMISSION

Directive

TITLE:Jockey Mount FeesNUMBER:02-24

The Nebraska Racing & Gaming Commission hereby adopts the following directive to address the discrepancies with Jockey Mount Fees in Rule 11.005.01 in its Rules and Regulation printed in its 2007 addition. The Jockey Mount Fees should be as follows:

Purse	Winner	Second	Third	Losing
3,000-4,999	10%	\$70.00	\$60.00	\$55.00
5,000-9,999	10%	\$80.00	\$65.00	\$60.00
10,000-14,999	10%	5%	5%	\$65.00
15,000-24,999	10%	5%	5%	\$70.00
25,000-49,999	10%	5%	5%	\$80.00
50,000-99,999	10%	5%	5%	\$95.00
100,000 & Up	10%	5%	5%	\$120.00

TITLE:Regulation of Androgenic-Anabolic SteroidsNUMBER:03-24

The Nebraska Racing & Gaming Commission hereby directs that the following be followed for the 2024-racing season:

(1) No AAS shall be permitted in test samples collected from racing horses except for endogenous concentrations of the naturally occurring substances **boldenone**, **nandrolone**, and testosterone at concentrations less than the indicated thresholds.

(2) Concentrations of these AAS shall not exceed the following free (*i.e.*, not conjugated) steroid concentrations in plasma or serum: (a) Boldenone – A confirmatory threshold not greater than 25 picograms/milliliter for all horses, regardless of sex.

(b) Nandrolone – A confirmatory threshold not greater than 25 picograms/milliliter for fillies, mares, and geldings; males' horses other than geldings shall be tested for Nandrolone in urine.

(c) Testosterone – A confirmatory threshold not greater than 100 picograms/milliliter for fillies, mares, and gelding.
(3) Total concentrations of these AAS shall not exceed the following total concentrations in urine after hydrolysis of conjugates: (a) Boldenone - A confirmatory threshold not greater than 1 nanogram/milliliter for fillies, mares, and geldings; a confirmatory threshold not greater than 15 nanograms/milliliter in male horses other than geldings.

(b) Nandrolone - A confirmatory threshold not greater than 1 nanogram/milliliter for fillies, mares, and geldings; a confirmatory threshold not greater than 45 nanograms/milliliter (as 5α -estrane- 3β ,17 α -diol) of urine in male horses other than geldings.

(c) Testosterone – A confirmatory threshold of not greater than 55 nanograms/milliliter of urine in fillies and mares (unless in foal); a confirmatory threshold of not greater than 20 nanograms/milliliter in geldings

(4) Any other AAS are prohibited in racing horses.

(5) The sex of the horse must be identified to the laboratory on all pre-race and postrace samples designated for AAS testing.

(6) If an anabolic steroid has been administered to a horse to assist in its recovery from illness or injury, that horse may be placed on the Veterinarian's List to monitor the concentration of the drug or metabolite in urine or blood. After the concentration has fallen below the designated threshold for the administrated AAS, the horse is eligible to be removed from the list.

NE RACING & GAMING COMMISSION

Directive

TITLE:Cancel DelayNUMBER:04-24

Rule 23.001.04 (9) (b) - Cancel Delay

The Nebraska Racing & Gaming Commission is hereby notifying Nebraska Track Managers, Mutuel Managers, and the Racing Industry that Nebraska Rule of Racing 23.001.04 (9)(b), "The period allowed for the cancellation of tickets may not exceed ten (10) seconds or such lesser time as the Commission may establish" will be changed to a zero (0) cancel delay. The association conducting racing meets in the state is responsible for compliance with this rule.

The Racing & Gaming Commission believes that changing the cancel delay to zero is an important step toward helping to ensure the integrity of the mutuel pools in Nebraska.

Date

NE RACING & GAMING COMMISSION

Directive

TITLE:Test Barn Staff Using NeedlesNUMBER:05-24

Pursuant to Rule 18.019 of the Nebraska Rules of Racing, the Nebraska Racing & Gaming Commission is authorizing veterinarian technicians approved by the Official Veterinarian and working in the test barn the authorization to use and possess hypodermic needles and syringes.

TITLE:Wearing LicensesNUMBER:06-24

The Nebraska Racing & Gaming Commission is concerned about security at our racetracks. To help increase security, the Racing & Gaming Commission is hereby directing that all licensees must wear their Nebraska Racing & Gaming Commission license while on the grounds of an association. This includes all horsemen, mutuel tellers, and security officers, commission employees, racing officials and racing office staff.

The license must be always visible.

Licensees needing a clip for their license, or a clip hole punched in their license, please contact the license office at the track.

Dennis P. Lee, Chairman NE Racing & Gaming Commission Date

NE RACING & GAMING COMMISSION

Directive

TITLE:Jockey/Veterinarian LicenseNUMBER:07-24

The Nebraska Racing & Gaming Commission directs that the following be immediately implemented:

A person licensed as a jockey or veterinarian may not be licensed in another capacity.

TITLE:Rule 23.001.13NUMBER:08-24

The Nebraska Racing & Gaming Commission hereby grants the State Steward the authority to waive NSRC Rule 23.001.13 (6) (7) (8) if he believes that the waiving of the rule is in the best interest of the Nebraska racing industry.

The Commission further authorizes the State Steward the authority to determine if exacta, trifecta, or superfecta should be offered if the number of "betting interests scheduled to start" is below the numbers indicated in 23.001.13 (6) (7) (8).

TITLE:RevocationNUMBER:09-24

Licensees Requirement to Report Suspensions or Revocations

The Nebraska Racing & Gaming Commission directs that the following be immediately implemented:

Requires that a licensee disclose to the stewards and the Racing & Gaming Commission any suspensions or revocation from any other jurisdiction while his/her Nebraska license is in effect no later than seventy-two (72) hours after the ruling is issued.

Failure to disclose this information will result in disciplinary action by the Racing & Gaming Commission or the Stewards.

TITLE:Saddling Horses in the PaddockNUMBER:10-24

The Nebraska Racing & Gaming Commission directs that the following be immediately implemented:

All horses are expected to be saddled in their assigned stalls in the paddock. The paddock judge or stewards must approve any deviation from this directive prior to the horse entering the paddock.

Dennis P. Lee, Chairman NE Racing Commission Date

NE RACING & GAMING COMMISSION

Directive

TITLE:Approved Safety VestsNUMBER:11-24

The Nebraska Racing & Gaming Commission Rule is as follows:

11.001.08 - In riding a race, a jockey must be neat in appearance. All riders must be dressed in clean jockey costume, cap and jacket of silk, satin or waterproof, white, or light breeches and top boots. In all races, jockeys must wear approved safety helmets and safety vests, the weight of which shall not be included in the jockey's weight.

The list below is the Safety Vests that the Nebraska Racing & Gaming Commission has approved:

The safety vest must comply with one of the following minimum standards or later revisions:

- (a) British Equestrian Trade Association (BETA):2000 Level 1
- (b) Euro Norm (EN) 13158:2000 Level 1
- (c) American Society for Testing and Materials (ASTM) F2681-08 or F1937
- (d) Shoe and Allied Trade Research Association (SATRA) Jockey Vest Document M6 Issue 3
- (e) Australian Racing Board (ARB) Standard 1.1998

A safety helmet or a safety vest shall not be altered in any manner, nor shall the product marking be removed or defaced.

NE RACING & GAMING COMMISSION

Directive

TITLE:Approved Safety HelmetsNUMBER:12-24

The Nebraska Racing & Gaming Commission Rule is below:

11.001.08 - In riding a race, a jockey must be neat in appearance. All riders must be dressed in clean jockey costume, cap and jacket of silk, satin or waterproof, white or light breeches and top boots. In all races, jockeys must wear approved safety helmets and safety vests, the weight of which shall not be included in the jockey's weight.

The list below is the Safety Helmets that the Nebraska Racing & Gaming Commission has approved:

The helmet must comply with one of the following minimum safety standards or later revisions:

- a) American Society for Testing and Materials (ASTM 1163)
- b) European Standards (EN-1384 or PAS-015 or VG1)
- c) Australian/New Zealand Standards (AS/NZ 3838
- d) ARB HS 2012); or Snell Equestrian Standard 2001

TITLE:Riding CropNUMBER:13-24

The Nebraska Racing & Gaming Commission is hereby notifying the Nebraska Racing Industry that the standards listed below will be the requirements for riding crops used at racing facilities that are licensed by the Nebraska Racing & Gaming Commission:

(1) All riding crops are subject to inspection and approval by the stewards and the clerk of scales.

(2) Riding crops shall have a shaft and a flap and will be allowed in flat racing, including training only as follows:

- (a) Maximum weight of eight ounces
- (b) Maximum length, including flap of 30 inches
- (c) Minimum diameter of the shaft of three-eighths inch; and

(d) Shaft contact area must be smooth, with no protrusions or raised surface, and covered by shock absorbing material that gives a compression factor of at least one millimeter throughout its circumference.

(3) The flap is the only allowable attachment to the shaft and must meet these specifications:

- (a) Length beyond the end of the shaft a maximum of one inch
- (b) Width a minimum of 0.8 inch and a maximum of 1.6 inches
- (c) No reinforcements or additions beyond the end of the shaft
- (d) No binding within seven inches of the end of the shafts
- (b) Shock absorbing characteristics like those the contact area of the shaft

TITLE:Jockey InsuranceNUMBER:14-24

The Nebraska Racing & Gaming Commission is directing through this directive that all license racing facilities will follow the requirements s below:

(1) An association shall have on file with the commission a copy of the actual policy and post in the jockeys' quarters a summary of the association's insurance coverage for jockeys who are injured while on the grounds of the association. Upon the request of any licensed jockey who is participating in the race meet, the association must provide a copy of the policy of such insurance. Such request shall be made in writing to a racing official designated by the association in the notice to respond to such requests.

(2) In the event that the insurance policy is changed during the race meet, the association shall promptly notify the commission and post a notice of any such changes.

NE RACING & GAMING COMMISSION

Directive

TITLE:Non-Steroidal Anti-Inflammatory Drugs (NSAIDs)NUMBER:15-24

The Nebraska Racing & Gaming Commission has adopted the following directive pertaining to NSAIDs:

9.001.29 A horse is permitted to race with **one** of three non-steroidal anti-inflammatory drugs (NSAIDs) in its system. Phenylbutazone, Flunixin, or Ketoprofen are approved for use pursuant to rule 14.002 and subsections thereafter and must be declared on the entry card at the time of entry. An NSAID shall not be administered in any form or be available for any horse through feed or other substances, within the twenty-four hours prior to the running of a horse in a race. The presence of more than one NSAID is not permitted in a horse's system on race day.

14.002.01 The use of one of three approved NSAIDs shall be permitted under the following conditions:

Not to exceed the following permitted serum or plasma threshold concentrations which are consistent with administration by a single intravenous injection at least 24 hours before the post time for the race in which the horse is entered:

- 1. Phenylbutazone (or its metabolite oxyphenbutazone) –5 micrograms per milliliter.
- 2. Flunixin 20 nanograms per milliliter.
- 3. Ketoprofen 2 nanograms per milliliter.

14.002.02 These or any other NSAID are prohibited to be administered within the 24 hours before post time for the race in which the horse is entered.

14.002.03 The presence of more than one of the three approved NSAIDs or any unapproved NSAID in the post-race serum or plasma sample is not permitted. The use of all but one of the approved NSAIDs shall be discontinued at least 48 hours before the post time for the race in which the horse is entered.

14.002.04 Any horse to which a NSAID has been administered shall be subject to having a blood and/or urine sample(s) taken at the direction of the official veterinarian to determine the quantitative NSAID level(s) and/or the presence of other drugs which may be present in the blood or urine sample(s).

14.008.04A No fewer than three horses, or such larger number as may be designated by the Commission, shall be selected at random each race day from horses that are required to report to the test barn. From each of the horses so selected, a blood sample shall be obtained in an amount to be determined by the official veterinarian. These samples shall be designated for quantitative analysis of levels of Phenylbutazone, Flunixin, or Ketoprofen medication by the official laboratory as designated on the entry card. The blood samples shall be in addition to urine samples.

14.008.04B This rule shall not be construed to prohibit the testing of any blood samples for other prohibited drugs, nor to prohibit or prevent quantitative testing for levels of Phenylbutazone, Flunixin, or Ketoprofen_in any other blood samples

Dennis P. Lee, Chairman NE Racing & Gaming Commission

TITLE:ThresholdsNUMBER:16-24

The Nebraska Racing & Gaming Commission has adopted by directive the ARCI Controlled Therapeutic Medication Schedule.

14.011.01 The official blood (serum or plasma) and urine samples may contain only the following therapeutic medications, their metabolites or analogues and shall not exceed the threshold concentrations specified in this rule:

a) Acepromazine	10 nanograms per milliliter as 2-(1-hydroxyethyl) Promazine sulfoxide (HEPS) in urine
b) Albuterol	1 nanogram per milliliter of urine
c) Betamethasone	10 picograms per milliliter of plasma or serum
d) Butorphanol	300 nanograms per milliliter of total butorphanol in urine
<i>,</i> .	or 2 nanograms of free butorphanol per milliliter per
	milliliter of plasma or serum
e) Cetirizine	6 nanograms per milliliter of plasma or serum
f) Cimetidine	400 nanograms per milliliter of plasma or serum
g) Clenbuterol	140 picograms per milliliter of urine or Level of Detection
	in plasma or serum
h) Dantrolene	100 picograms per milliliter of 5-hydroxydantrolene in
	plasma or serum
i) Detomidine	2 nanogram per milliliter of carboxydetomidine in urine.
	Level of Detection for detomidine in plasma
j) Dexamethasone	5 picograms per milliliter of plasma or serum
k) Dimethyl sulfoxide	(DMSO) 10 micrograms per milliliter of plasma or serum
l) Flunixin	20 nanogram per milliliter of plasma or serum
m) Furosemide	100 nanogram per milliliter of plasma or serum
n) Glycopyrrolate	3 picograms per milliliter plasma or serum
o) Guaifenesin	12 nanograms per milliliter of plasma or serum
p) Ketoprofen	2 nanograms per milliliter of plasma or serum
q) Isoflupredone	100 picograms per milliliter of plasma or serum
r) Lidocaine	20 picograms per milliliter of total 30H-lidocaine in plasma
s) Mepivacaine	10 nanograms total hydroxymepivacaine per milliliter of
	urine or above Level of Detection of mepivacaine in
	plasma

- t) Methocarbamol
- u) Methylprednisolone
- v) Omeprazole
- w) Phenylbutazone
- x) Prednisolone
- y) Procaine Penicillin
- z) Ranitidine

aa)Triamcinolone Acetonide bb)Xylazine 1 nanogram per milliliter of plasma or serum

- 100 picograms per milliliter of plasma or serum Omeprazole sulfide – 10 nanograms per milliliter
- of plasma or serum
- 5 micrograms per milliliter of plasma or serum
- 1 nanogram per milliliter of serum or plasma
- (administration must be reported to Commission) 25
 - nanograms per milliliter of plasma or serum
 - 40 nanograms per milliliter of plasma or serum
 - 100 picograms per milliliter of plasma or serum 200 picograms per milliliter of plasma or serum

Dennis P. Lee, Chairman NE Racing & Gaming Commission

NE RACING & GAMING COMMISSION

Directive

TITLE:Environmental ContaminantsNUMBER:17-24

The Nebraska Racing & Gaming Commission has adopted the following directive pertaining to Environmental Contaminants:

14.007.01 The following substances can be environmental contaminants: Regulatory thresholds have been set for the following substance:

Arsenic Caffeine Cobalt Estranediol	0.3 micrograms/milliliter total arsenic in urine 100 nanograms/milliliter of serum or plasma 25 ppb in blood or serum 0.045 micrograms/milliliter, free + conjugated 5 α - estrane-3 β , 17 α -diol, in the urine of male horses other than geldings
Gamma Aminobutryic Acide (GABA)	110 nanograms/milliliter of plasma or serum
Hydrocortisone	1 microgram/milliliter of urine
Methoxytyramine	4 micrograms/milliliter, free + conjugated in urine
Salicylate/Salicylic Acid	750 micrograms/milliliter of urine or 6.5 micrograms/serum or plasma
Theobromine	2 micrograms/milliliter of urine or 0.3 micrograms/milliliter serum or plasma

TITLE:Simulcast AgreementsNUMBER:18-24

The Nebraska Racing & Gaming Commission has adopted the following directive pertaining to Simulcast Agreements:

The Racing Commission finds that simulcasting is very important to the Nebraska Racing Industry and is aware that approving simulcasting agreements is time sensitive and that the Commission may not meet in time to approve simulcasting agreements.

For these reasons the Racing Commission authorized the Executive Secretary the authority to approve simulcasting agreements on a temporary basis until the approval can be ratified by the Commission at a scheduled Commission meeting.

TITLE:5-Year-Old MaidenNUMBER:19-24

The Nebraska Racing & Gaming Commission has adopted the following directive pertaining to Maidens older than 5 years:

The Nebraska Racing & Gaming Commission is hereby notifying the Nebraska Racing industry that the requirements in NSRC Rules 9.001.16 and 9.001.16A of not allowing Maidens older than 5 years will be waived for the remainder of the 2022 racing season. The Commission is still requiring that horses over twelve (12) years of age must receive special permission from the Commission.

Current NSRC Rules

9.001.16 No maiden older than 5 years will be waived for the remainder of racing season (5) years of age nor any horse over twelve (12) years of age will be allowed to start in Nebraska unless special permission to deviate from this rule is requested by an association and approved by the Commission.

9.001.16A A maiden five years of age or older, to be eligible to enter or start, must have a record of one or more prior starts at a recognized meet. Any exception to this requirement must be requested by the association and approved by the Commission.

TITLE:TattoosNUMBER:20-24

The Nebraska Racing & Gaming Commission is directing through this directive that all license racing facilities will follow the requirements s below:

The Nebraska Racing & Gaming Commission hereby adopts the following directive to address the changes to digital tattooing in the racing industry. The current rules from the NSRC 2007 Rules and Regulation are listed below.

13.003.01 It shall be the duty of the official identifier to check all contestants for every race and to have all horses properly identified, keeping a record of all identifying marks on solidcolored horses and horses starting for the first time according to the published record of the "Chart Books" of the Daily Racing Form and official records of the AQHA.

13.003.02 The official identifier shall check tattoo brands on all horses which have been tattooed for positive identification. The trainer or other designated handler of each horse shall visibly display the lip tattoo to the identifier. If the identifier encounters a horse too unruly to check the lip tattoo, the stewards shall be notified.

13.003.02A No horse shall be allowed to race unless it has been lip tattooed. For good cause, the stewards may waive this requirement if the horse is otherwise properly identified. However, the horse shall be tattooed thereafter within such time as set by the stewards.

Directive changing rule to the below:

13.003 IDENTIFIER

13.003.01 It shall be the duty of the official identifier to check all contestants for every race and to have all horses properly identified, either by Digital Tattoo identification, or by keeping a record of all identifying marks on solid-colored horses and horses starting for the first time according to the published record of the "Chart Books" of the Daily Racing Form and official records of the AQHA. 13.003.02 The official identifier shall confirm the Digital Tattoo of the horse with a scanner and an electronic tablet, or the tattoo brands on all horses, which have been tattooed for positive identification. For horses without a Digital Tattoo, the trainer or other designated handler of each horse shall visibly display the lip tattoo to the identifier. If the identifier encounters a horse too unruly to check the lip tattoo, the stewards shall be notified.

13.003.02A No horse shall be allowed to race unless it has been lip tattooed or Digitally Tattooed. For good cause, the stewards may waive this requirement if the horse is otherwise properly identified. However, the horse shall be tattooed thereafter within such time as set by the stewards.

TITLE:	Equine Injury Database
NUMBER:	21-24

The Nebraska Racing & Gaming Commission is hereby notifying the Racing Secretary and the Racing Industry that Nebraska Rule of Racing 9.001.15 will be strictly enforced. The association conducting the racing meet is responsible for compliance with this rule. The following points are covered by this directive:

The Nebraska Racing & Gaming Commission is concerned with the health, welfare and safety of the horse and the racing industry. With the Commission concerned about these issues, the Commission will be directing all officials and practicing veterinarians licensed in the State of Nebraska to report all horse injuries and deaths that occur in a racing enclosure to the Racing & Gaming Commission in an expedited manner. The Commission is directing that this will be reported by completing the Jockey Club Equine Injury Database form. These forms will be available in the Racing & Gaming Commission and Stewards' offices at each Nebraska racing facility. The Commission is directing that the forms be turned in to the Racing Commission or Stewards office within twenty-four hours of an incident. If neither office is open, dark days, submit the form the next available entry of racing day.

TITLE:Use of Riding Crop**NUMBER:**22-24

(A) Although the use of a riding crop is not required, any jockey who uses a riding crop during a race shall do so only in a manner consistent with exerting his/her best efforts to win.

(B) In all races where a jockey will ride without a riding crop, an announcement of such fact shall be made over the public-address system.

(C) No electrical or mechanical device or other expedient designed to increase or retard the speed of a horse, other than the riding crop approved by the stewards, shall be possessed by anyone, or applied by anyone to the horse at any time on the grounds of the association during the meeting, whether in a race or otherwise.

(D) Riding crops shall not be used on two-year-old horses before April 1 of each year.

(E) The riding crop shall only be used for safety, correction, and encouragement, and be appropriate, proportionate, professional, considering the rules of racing herein. However, stimulus provided using the riding crop shall be monitored so as not to compromise the welfare of the horse.

(F) Use of the riding crop varies with each horse and the circumstances of the race.

(G) Except for extreme safety reasons all riders should comply with the following when using a riding crop:

(a) Initially showing the horse the riding crop, and/or tapping the horse with the riding crop down, giving it time to respond before using it.

(b) Having used the riding crop, giving the horse a chance to respond before using it again.

- 1. "Chance to respond" is defined as one of the following actions by a jockey:
 - a. Pausing the use of the riding crop on their horse before resuming; or
 - b. Pushing on their horse with a rein in each hand, keeping the riding crop in the up or down position; or
 - c. Showing the horse the riding crop without making contact; or
 - d. Moving the riding crop from one hand to the other.
- (c) Using the riding crop in rhythm with the horse's stride.

(H) When deciding whether to review the jockey's use of the riding crop, Stewards will consider how the jockey has used the riding crop during the entire race, with particular attention to its use in the closing stages, and relevant factors such as:

(a) The way the riding crop was used

(b) The purpose for which the riding crop was used

(c) The distance over which the riding crop was used and whether the number of times it was

used was reasonable and necessary

(d) Whether the horse was continuing to respond.

(I) In the event there is a review by the Stewards, use of the riding crop may be deemed appropriate in the following circumstances:

(a) To keep a horse in contention or to maintain a challenging position prior to what would be considered the closing stages of a race,

- (b) To maintain a horse's focus and concentration,
- (c) To correct a horse that is noticeably hanging,
- (d) To assure the horse maintains a straight course, or
- (e) Where there is only light contact with the horse.

(J) Prohibited use of the riding crop includes but are not limited to striking a horse:

(a) On the head, flanks or on any other part of its body other than the shoulders or hind quarters except when necessary to control a horse.

(b) During the post parade or after the finish of the race except when necessary to control the horse.

- (c) Excessively or brutally causing welts or breaks in the skin.
- (d) When the horse is clearly out of the race or has obtained its maximum placing.
- (e) Persistently even though the horse is showing no response under the riding crop; or
- (f) Striking another rider or horse.

(K) After the race, horses will be subject to inspection by a racing or official veterinarian looking for cuts, welts, or bruises in the skin. Any adverse findings shall be reported to the Stewards.

(a) The giving of instructions by any licensee that if obeyed would lead to a violation of this rule may result in disciplinary action also being taken against the licensee who gave such instructions.

Dennis P. Lee, Chairman NE Racing & Gaming Commission

NE RACING & GAMING COMMISSION

Directive

TITLE:NQHRA Embryo Transfer GuidelinesNUMBER:23-24

The Nebraska Racing and Gaming Commission has adopted by directive the following NQHRA Embryo Transfer Guidelines.

NQHRA Embryo Transfer Guidelines

A Quarter Horse foaled by a mare that is not its genetic dam but transferred to her by embryo/oocyte transfer technique shall be eligible for Nebraska Bred registration if the following conditions are met:

- All requirements for an embryo transfer registration as defined by the American Quarter Horse Association national breed registry are fulfilled.
- A mare must have been continuously in the State of Nebraska for <u>90 days prior to foaling</u> except that this period may be reduced in days by the following situation:

Mares in foal purchased at a nationally recognized thoroughbred or quarter horse blood stock sale, the name and pedigree of the mare being listed in the sale catalog, and which is brought into this state and remains in this state <u>30 days immediately prior to foaling.</u>

Mares purchased at private treaty must meet the <u>90-day requirement</u>.

- The Recipient mare owner must file an Embryo Transfer Recipient Mare registration form with the NQHRA registrar prior to foaling.
- The Recipient mare and foal must remain continuously in Nebraska after foaling for a minimum period of 30 days and be inspected by a NQHRA designated representative prior to leaving the state.



ORDER FORM

This Order Form is made by and between Nebraska Racing and Gaming Commission (hereinafter "Client") whose principal place of business is 3401 Village Dr, Suite100, Lincoln, Nebraska, United States 68516 and Diligent Corporation (hereinafter "Diligent"), whose principal place of business is located at 1111 19th St NW, 8th Floor, Washington DC 20036. The Order Form is effective as of the Effective Date, as defined below. Each of Client and Diligent are a "Party" and are together the "Parties." All amounts are in USD currency.

A. Terms

This Order Form, together with the applicable General Terms and Conditions as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms as identified at https://diligent.com/governance-cloud-terms-conditions and the applicable Product Terms and conditions, the Order Form shall control. Notwithstanding anything to the contrary in any purchase order or other document provided by Client, any product or service provided by Diligent to Client in connection with a purchase order related to this Order Form is conditioned upon Client's acceptance of the Agreement. Any additional, conflicting or different terms proffered by Client in a purchase order or otherwise shall be deemed null and void.

B. Diligent Services

BoardEffect Package Subscription

Description	Detail	Start Date	End Date	Quantity	Annual Price Per	Total Annual Price
BoardEffect Platform	BoardEffect Platform	December 29, 2023	March 28, 2025	1	1,000.00 USD	1,000.00 USD
Subscription BoardEffect Boards		December 29, 2023	March 28, 2025	1	0.00 USD	0.00 USD
BoardEffect User		December 29, 2023	March 28, 2025	20	275.00 USD	5,500.00 USD

Total Annual Subscription Fee: 6,500.00 USD

One-Time Installation Fee: 1,000.00 USD

As of the execution of this Order Form, Client will pay a total of 7,500.00 USD (plus applicable taxes) for the subscriptions and/or services purchased under this Order Form for the first 15 months of the Initial Term (including 3 Free Months). Thereafter all Subscription Fees shall be payable on an Annual basis in advance. Upon execution of this Order Form, Diligent will issue billing documents for such subscriptions and/or services, which may include invoices or credit memos as applicable.

Pricing is valid until December 31, 2023. If the Agreement received is executed by Client after this date, Diligent may accept or reject the Agreement in its sole discretion.

The "Effective Date" of this Agreement shall be the Start Date as set forth above and the Initial Term of the Agreement shall run from the Effective Date through the End Date as set forth above.

After the Initial Term, the term of the Agreement will automatically renew for additional 1 year Renewal Terms, unless either Party provides the other written notice of non-renewal no later than 30 days prior to the expiration of the Initial Term or any Renewal Term. For each year of the Term, pricing shall increase by 5.00% on each anniversary of the Effective Date. Any notices of non-renewal issued by Client to Diligent must be provided to <u>billing@diligent.com</u>. All Subscription Fees shall be payable on an Annual basis in advance. All payments are due Net 30 days from the date of invoice.



C. Notices And Client Information

	Invoicing	Notices
Client Contact Name:	Aaron Courtright	
Address:	3401 Village Dr Ste 100 Lincoln, NE	68516
Billing Contact:	Rita Pracht	
Phone:	402-480-4555	
E-mail:	Aaron.Courtright@Nebraska.gov	
Additional Email:		AMERContract@diligent.com
VAT/Tax ID:		
Purchase Order:		

IF APPLICABLE: Dax-exempt Entity: Please attach a copy of your tax-exemption certificate to this Order Form.

Notices to Diligent:

Except as otherwise identified, all notices to Diligent shall be sent to: Legal@diligent.com



Agreement Number: Q-1246583

IN WITNESS WHEREOF, the Parties hereto have executed the Agreement as of the Effective Date.

Nebraska Racing and Gaming Commission ("Client")	Diligent Corporation ("Diligent")
("Client") DocuSigned by: By: Casey Rickettss BC8BC69E11AB45F	Ву:
Name: Casey Rickettss	Name:
Job Title: Director of Compliance	Job Title: General Counsel
Date: December 27, 2023 12:33 PM EST	Date:

From:	Paul Bauer
То:	Sage, Tom
Cc:	Ken Chaudhari; Rashmi Samani
Subject:	Request to be added to the 19th agenda meeting to present Fremont casino
Date:	Thursday, January 11, 2024 4:10:32 PM
Attachments:	fremont locations.pdf

You don't often get email from bowtiebauer@kw.com. Learn why this is important

City: Fremont

City involvement: We have had multiple meetings with the mayor(Joey Spellerberg), city administrator (Jody Sanders), and city planning director (Jennifer Dam).

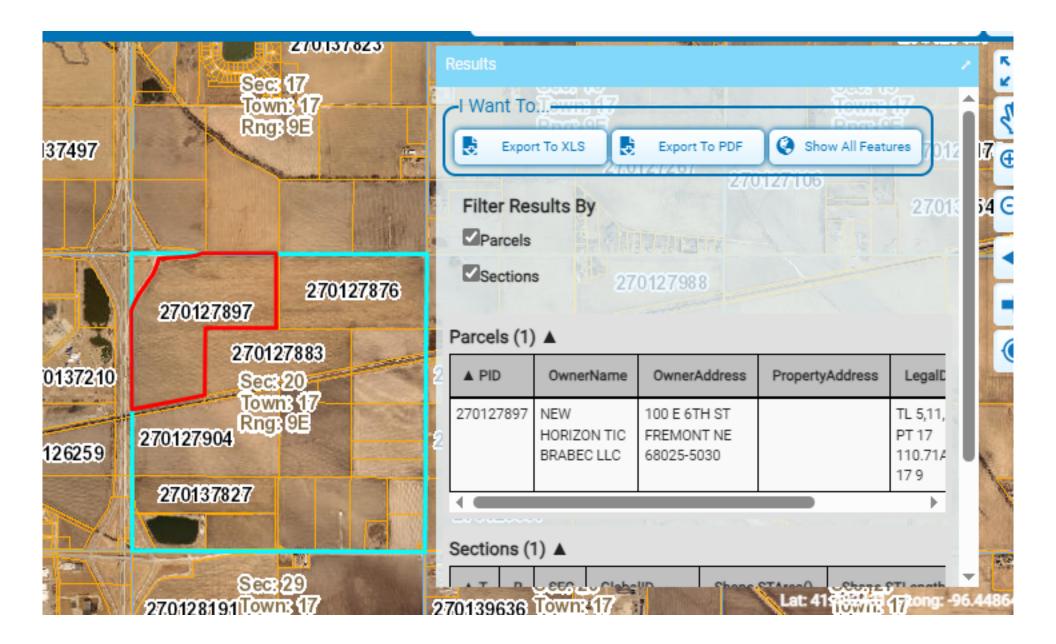
Possible locations: Attached (These locations were selected by Jennifer Dam).

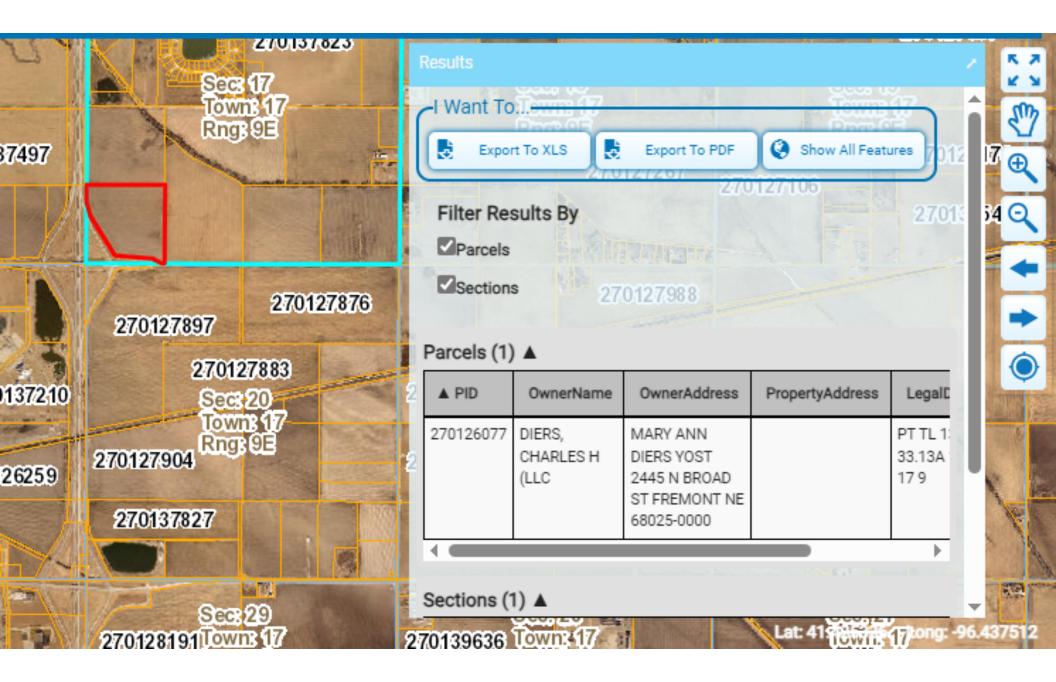
Law firm: worked with Goosmann Law firm for almost 200 hours on the Casino process.

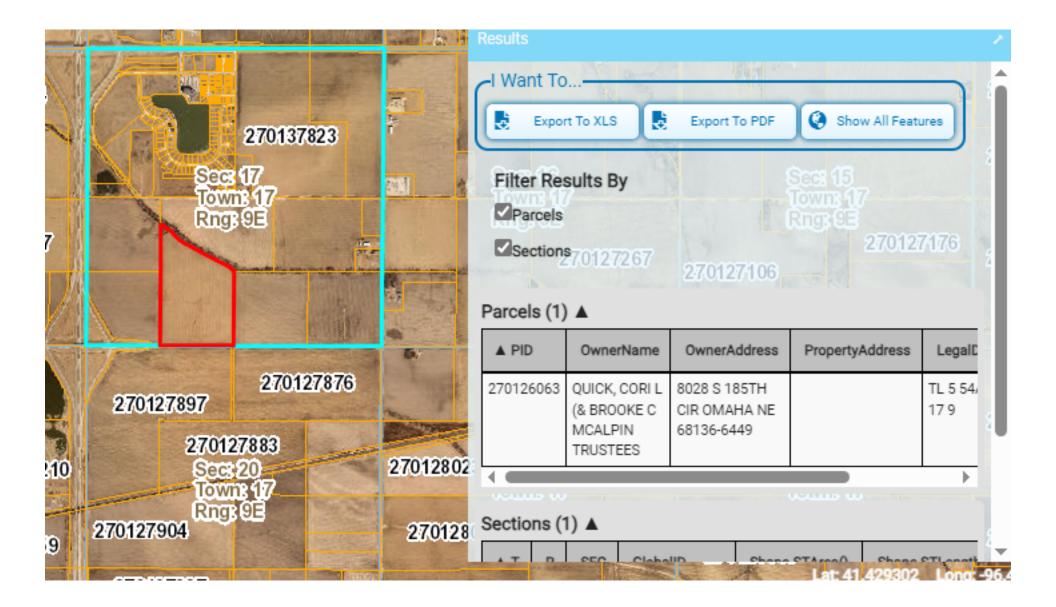
track: They have not identified a potential partner with the race track yet.

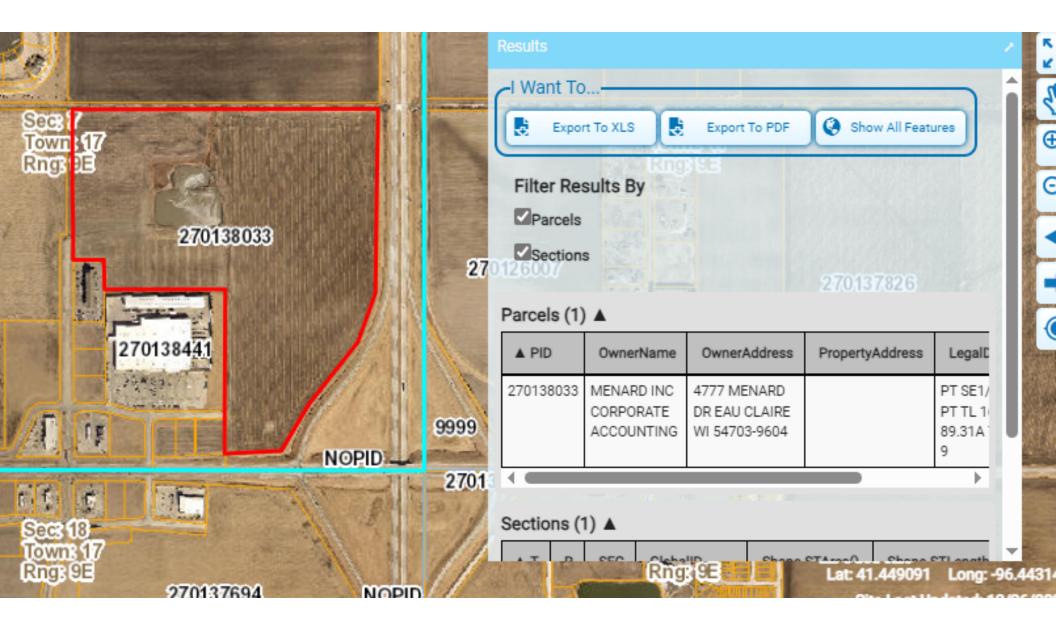
Main investors: KRG Investment Group

Future endeavors around the casino: entertainment district, hotel, and apartment complex









2024 FONNER PARK OFFICIALS:

Racing Secretary & Director of Racing	Douglas Schoepf
Assistant Racing Secretary & Stakes Coordinator	Wayne I. Anderson
Starter	Scott Peers
Clocker, Clerk of Scales & Jockey Room Custodian	Don Frazier
Paddock Judge & Assistant Clocker	Fred Ecoffey
TRPB Digital Tattoo Technician & Identifier	Dennis Hall
Track Announcer	Dustyn Stortzum
Track Physician	Dr. Corey Ohlson, MD
State Veterinarian	Dr. David Radechel, DVM
Mutuel Manager	Lori Graves
Money Room Manager	Ronda Manka
Track Photographer	Bridget Lewandowski
Track Security	Double Locked Security
Track Surface Superintendent	Rick Danburg
Horsemen's Bookkeeper	Deb Peers

BOARD OF STEWARDS & PLACING JUDGES:

Douglas Schoepf Robert W. Pollock Greg Hosch

EXECUTIVE STAFF:

Christopher C. Kotulak	Chief Executive Officer
Mark Landis	Finance & Operations Assistant
Kelly Groetzinger	Administration & Special Groups
Corinne Ketterling	Office Administration & Bookkeeping
Kathy Foley	Administration & Simulcast Agreements
Zach Rouzee	Accounting Specialist
Julie Saalfeld	Administration and Payroll/Benefits

FONNER PARK BOARD OF DIRECTORS:

Steve Hansen Bill Oltean Matt Maser Jayne Smith Pat O'Neill Jerry Heidelk Jeff "Whitey" Richardson President 1st Vice President 2nd Vice President 3rd Vice President Secretary Treasurer Ex-Officio